REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN

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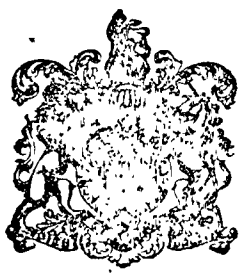

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1921-22

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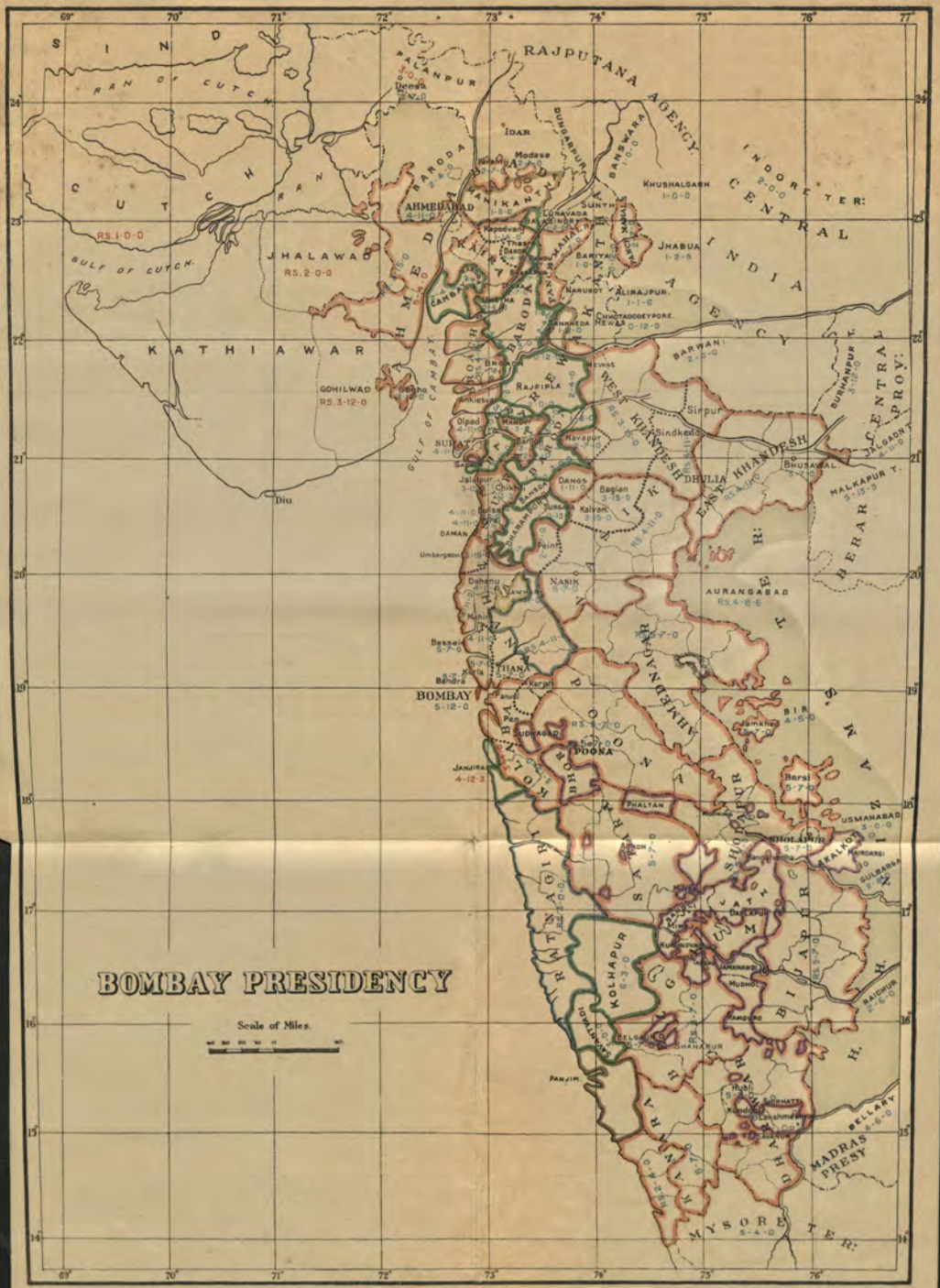

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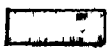
2 Under the Public or Private Distilleries, still head duty and tendered License fee system. ————
3 Contract Distillery and separate shop system. ———— 

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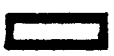
4. Abkari Revenue leased to the British Government and worked under system No 1 above. ———— 
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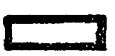
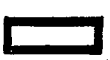
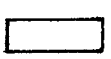
6 Abkari Revenue leased to the British Government and worked under system No 3 above. ———— 
7 Under Treaty engagements working their Abkari under British system. ———— 
8 Maintaining a shopless belt along their frontier, marching with tracts coming under heads 3 and 4. ———— 

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C. R. No. 1293 of 1917.

From

THE HONOURABLE MR. S. R. ARTHUR, I. C. S.,
Commissioner of Customs, Salt and Excise;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Bombay, 6th October 1917.

Sir,

I have the honour to submit my report on the Administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1916-17.

Introduction.

Personnel of the Department.

2. I was in charge of the Department throughout the year.

CHAPTER I.—SOURCES OF REVENUE.

Sources of Revenue.

3. The principal sources of Abkári and Opium Revenue in this Presidency are taxation upon—

(*a*) the manufacture and sale of country spirit and Indian-made liquors excised at tariff rates,

(*b*) the tapping of palm trees and sale of toddy,

(*c*) the sale of liquor imported from foreign countries,

(*d*) the manufacture and sale of hemp drugs,

(*e*) the sale of opium and its preparations for local consumption.

In this report and its appended tables, the marginally noted Indian-made liquors excised at tariff rates are treated as "foreign" liquors.

(i) Perfumed spirits, denatured spirits and drugs, medicines and chemicals containing spirit;
(ii) Grape liquor;
(iii) Malt liquor; and
(iv) All other liquors such as spirits of wine, rectified spirits, brandy, whisky and rum, which are liable to duty at the Sea Customs tariff rates.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

Systems of Administration.

4. During the year under report, except in parts of the Thána District and in the Ratnágiri District, in which the monopoly system for retail vend prevailed and in the Akráni tract in West Khándesh where the out-still system was continued, the system in force for the manufacture and supply of country spirit throughout the Presidency proper was that known as "the Contract Distillery and Separate Shop System". Toddy also was retailed on the separate shop system everywhere except in the Násik District and the Bhusáwal, Erandol, Jalgaon and Ráver Tálukas of the East Khándesh District. The toddy farm of the East Khándesh District was continued to the same licensee as in the previous year, while those in the Násik District were given to selected tenderers.

Changes introduced during the year.

5. The following are the most important changes made during the year in the excise system and arrangements in force:—

(1) The substitution from 1st April 1916 of the contract supply and separate shop system for the monopoly system for the retail vend of country spirit in the Kalyán and Bhiwandi Tálukas of the Thána District and in the Panvel and Karjat Tálukas of the Kolába District.

(2) Enhancements in the rates of still-head duty and maximum selling price of mhowra spirit in the areas specified in paragraph 9 below.

(3) Closure of the toddy distillery at Dábhol in the Ratnágiri District from the 1st April 1916, and the substitution of mhowra for toddy spirit in all the tálukas of that district except Devgad, Málvan and Vengurla.

(4) Enhancement from 1st April 1916 of the price per seer of 80 tolas of opium issued from Government depôts as under:—

Names of Depôts.	From	To
	Rs.	Rs.
Ahmedabad, Kaira, Panch Maháls, Rájkot, Pálanpur, Sádra and the Baroda Cantonment.	27	32
Rest of the Presidency including Sind, Aden and the Town and Island of Bombay.	30	35

(5) Abolition from 1st April 1916 of the maximum fee of Rs. 1,200 for foreign liquor 'off' licenses in the mofussil.

(6) Abolition of two appointments of Assistant Collector of Excise, *viz.* (i) Kaira, and (ii) Sholápur-Bijápur, by the following re-arrangement of charges :—

(i) The amalgamation of Kaira with Panch Maháls and Rewa Kántha and the transfer of the Surat-Broach Excise administration to the Assistant Collector of Salt Revenue, Surat Range.

(ii) The addition of the Sholápur Excise charge to the Poona-Sátára charge and of the Bijápur to the Dhárwár-Belgaum charge.

(7) Extension to the below-ghát tálukas of Kánara of the permission to tap trees without payment of trees-tax for the purpose of manufacturing gul from toddy, which was allowed in the previous year in the Thána District as an xperimental measure.

(8) The tentative enhancement, as shown below, of the maximum selling prices per gallon of toddy in the Thána District so as to allow the shop-keeper a moderate margin of profit and thus remove from him the incentive to adulterate the toddy:—

	Shops. From	Shops. To	Booths. From	Booths. To
	As.	As.	As.	As.
Sálsette and Bassein Tálukas ...	4	9	3	6
Rest of the district except Dáhánu and Umbergaon ...	4	6	3	4
Dáhánu and Umbergaon ...	3	6	2	4

(9) Provisional reduction from Rs. 11-4-0 per proof gallon to 7½ per cent. *ad valorem* of the rate of duty on Indian-made rectified spirit used in indigenous industries which are seeking to replace imported chemicals by local manufacture.

(10) Abolition of the *ad valorem* duty on Indian-made denatured spirit with the object of encouraging the use of such spirit for commercial purposes. This duty had been raised from 5 to 7½ per cent. *ad valorem* from 1st March 1916.

6. The map prefixed to the report shows the distribution of the various systems of administration in respect of country spirit both in British Districts and in the Native States, the Abkári revenue of which has been leased to, or is managed by, Government under agreements with the Chiefs; also the prevailing rates of still-head duty on country liquor of 25° U.P. (30° U.P. in Ahmednagar, Poona, Sátára and Sholápur) in the several districts of the Presidency and in the various territories on its borders.

CHAPTER III.—Country Spirit.

Different descriptions of country spirit and area served by each.

7. The country spirit consumed in the Presidency was distilled either from the dried flowers of the mhowra tree (Bassia latifolia), from toddy, or, to an insignificant extent (and at Uran only), from molasses and dates. The mhowra tree is common in some of the districts and Native States in Gujarát, in the western portions of Khándesh and Násik, in the inland tálukas of Thána and in the Panvel and Karjat Tálukas of the Kolába District. Large quantities of mhowra flowers are also imported from the Central Provinces.

Mhowra spirit was the only kind of country spirit consumed during the year over the greater part of the Presidency proper, the exceptions being the Devgad, Málvan and Vengurla Tálukas of the Ratnágiri District and the Kárwár and Ankola Tálukas of the below-ghát Kánara District, where a certain amount of toddy spirit was also sold. Owing to delays in the delivery of machinery consequent on the war the Khánápur Distillery did not begin to manufacture mhowra spirit until the 15th January 1917. The contractors were therefore permitted, as in the preceding year, to import from the Madras Presidency and sell jagri spirit, instead of mhowra, in the below as well as the above-ghát tálukas of the Kánara District and in the Bijápur, Belgaum and Dhárwár Districts. Imports were also permitted to a limited extent from Bengal and the Central Provinces to supplement the supplies from Madras.

8. The only strengths at which the sale of country spirit was permitted in the Presidency proper during the year under report were 25° U.P., 30° U.P., 40° U.P., 45° U.P. and 60° U.P. as will be seen from Imperial Form No. 4 attached. The experiment of discouraging the consumption of the stronger liquor by licensing some shops in each district for the exclusive sale of 60° U.P. spirit was continued during the year under report in all districts in which it was tried before. The same object of decreasing gradually the strength of the liquor consumed was aimed at by continuing the supply of 30° U.P. instead of 25° U.P. spirit in the districts of Ahmednagar, Poona, Sátára and Sholápur, and of 25° U.P. instead of 20° U.P. in the Town and Island of Bombay. Similarly the licensing of a certain number of shops for the exclusive sale of 40° U.P. introduced in the Kaira District in the previous year was continued. There is no demand for 60° U.P. liquor in that district. Since the experiment of reserving certain shops for the exclusive sale of 60° U.P. liquor tried in the previous year in the Prántij Táluka of the Ahmedabad District had proved a failure on account of the competition of the adjacent Idar shops, where 40° U.P. liquor is mostly sold, and with a view to suppress illicit distillation in that táluka and the Modása Mahál, the sale of 40° U.P. liquor in place of 60° U.P. and in addition to 25° U.P. was permitted during the year under report in seven shops in the Prántij Táluka and in two shops in the Modása Mahál. The number of shops opened for the exclusive sale of 40° U.P. in Kaira and 60° U.P. in the other districts of the Presidency, as also the consumption of liquor of these strengths in each district during the year, as contrasted with that of 25° U.P., is shown in Appendix U.

9. The rates of still-head duty on country spirit were raised during the year under report in all the marginally noted areas by 3 annas per gallon of 25° U.P. (30° U.P. in the case of Poona, Ahmednagar, Sátára and Sholápur) without a corresponding increase in the maximum selling price. No corresponding change was made in the rate of duty on and the maximum selling price of 60° U.P. spirit. Owing to the introduction during the year of the separate-shop system in the Kalyán and Bhiwandi Tálukas of the Thána District and the Panwel and Karjat Tálukas of the Kolába District the still-head duty on 60° U.P. spirit was reduced by 4 annas per gallon so as to make it less by that amount than half the duty on the stronger spirit—a measure which is usually adopted in fixing the duty on 60° U.P. in separate-shop areas to discourage the sale of the stronger liquor. In consequence of a rise in consumption and in order to check it the rates of still-head duty and maximum selling price were enhanced as detailed below:—

Changes in duty rates.

District.	Area.
Ahmedabad ...	Whole district.
Panch Maháls ...	Whole district, including Bhádarwa, Pándu Mewas and Dodka Mewas.
Kaira	Thásra (except Dákor Town) and Kapadwanj Tálukas.
Broach	Whole district.
Surat	
Thána	
Kolába	
Kánara (above-ghát) ...	
Dhárwár	
Belgaum	
Bijápur	
Sholápur	
Sátára	
Poona	
Ahmednagar ...	
Násik	
West Khándesh ...	
East Khándesh ...	
The Deesa Cantonment area.	

In the Bassein Táluka (exclusive of Bassein town which is grouped with Sálsette Táluka), in addition to the increase of 3 annas above referred to, the

still-head duty and maximum selling price were further raised by one grade, *i. e.*, by 12 annas and 6 annas per gallon of 25° U.P. and 60° U.P., respectively, so as to assimilate the rates as far as possible to those prevailing in the neighbouring tract of the same district. Similar enhancements were also effected in the Pándu Mewas and in the East Khándesh and Bijápur Districts. In the Thásra (except Dákor Town) and Kapadwanj Tálukas of the Kaira District, while the duty on 25° U.P. was raised by 3 annas per gallon as above stated, that on 40° U.P. which is the minimum strength sold there, was raised by 4 annas and 9 pies so as to bring the rates nearer to those in the rest of the district, the maximum selling price of both strengths being put up by annas 6 and annas 8 respectively. In the Town and Island of Bombay, where only 25° U.P. and 60° U.P. liquor is now sold and no maximum selling price has been fixed, the rates of still-head duty were increased by two annas and one anna respectively for the two strengths. No change was made in the rates of still-head duty and maximum selling price in Ratnágiri, Kánara (below-ghát), Sankheda Mewas and the Mahi Kántha leased area. Imperial Form No. 4 and the map prefixed to this report show the rates of still-head duty which obtained during the year under report in the various local areas of the Presidency proper and Appendix D the maximum selling prices.

Receipts from still-head duty.

10. The receipts on account of still-head duty in the Presidency proper (Imperial Form No. 1, column 7) aggregated Rs. 1,53,91,585 during the year against Rs. 1,30,57,942 in the previous year, showing an advance of Rs. 23,33,643. All the districts except Ratnágiri, where the receipts have fallen by Rs. 23,122 or 9·3 per cent., have contributed to this advance, East Khándesh heading the list with a rise of Rs. 3,41,646 or 66·7 per cent. followed by West Khándesh with a rise of Rs. 2,83,683 or 53·8 per cent. The increase in the other districts varies from Rs. 56,470 or 28·2 per cent. in the case of Bijápur to Rs. 937 or ·3 per cent. in the case of Broach. The causes that led to these results are explained in paragraph 23 below.

Working of the District monopoly system.

Sháhápur, Murbád and Váda (including the Mokháda Petha) Tálukas and the Jawhár State.

11. The system of the monopoly of supply and sale was confined during the year to the marginally noted farm of the Thána District and to that of the Ratnágiri District. The Kalyán and Bhiwandi Tálukas of the Thána District and the Panwel and Karjat Tálukas of the Kolába District, which were under this system in the previous year, were brought under the separate shop system during the year under report. No fresh tenders were called for for the surviving Thána farm referred to above, but it was offered to the old farmers Messrs. P. D. and N. H. Bhiwandiwalla for a fee of Rs. 12,187 for one year only in view of the intended introduction of the separate shop system from the current year in the whole of the said area except Sháhápur and Murbád Tálukas in which it had been decided to continue the monopoly system for another year. This latter farm was therefore also given out for the year 1917-18 for Rs. 5,700 to the same farmers, *viz.*, Messrs. Bhiwandiwalla, who however expressed their desire towards the end of the past year to surrender it in favour of the separate shop system. Their request was conceded and the whole Thána farm was thus brought under the separate shop system from 1st April 1917. As stated in paragraph 12 of my report for 1915-16 the Ratnágiri farm also was brought under the separate shop system from 1st April 1917. From this date therefore the monopoly system ceased to exist anywhere in the Presidency.

Working of the contract supply system.

12. The contract supply and separate shop system was continued in all the areas where it obtained in the previous year, and was, as stated above, extended from 1st April 1916 to (1) the Kalyán and Bhiwandi Tálukas of the Thána District, and (2) the Panwel and Karjat Tálukas of the Kolába District, the supply contract of which was given to Messrs. Hormusji Manekji Bhiwandiwalla and Company, the supply contractors for the rest of the Kolába District, at 15 annas per gallon of London proof liquor from their distillery at Uran for a period of two years only so that this contract might terminate

simultaneously with the other contracts in the Presidency on 31st March 1918, with the exception of that with the Khánápur Distillery Company. According to the tender of this company accepted by Government, this contract was to be for five years from the date on which the Khánápur Distillery was completed and started working. It commenced working on the 15th January 1917, and the Khánápur Distillery Company was accordingly granted a license for the manufacture of spirit at their distillery for supply to the districts of Bijápur, Belgaum, Dhárwár and Kánara for the period from 15th January 1917 to the 31st March 1922, the excess period of 2½ months from 15th January to 31st March 1917 being discounted so that the contract might terminate at the end of the financial year 1921-22. The names of the approved contractors, the places of manufacture and the supply rates for the year under report for all these contracts are shown in Appendix A. All the contracts were satisfactorily managed during the year by the respective contractors notwithstanding the difficulties with which some of them had to contend owing to war conditions.

Working of the separate shop system.

The shops in all the separate shop areas were disposed of under the fixed fee system described in paragraph 14 of my report for 1914-15, except a few which were sold by a because they had been newly opened or had been mismanaged by previous licensees or had been brought under the separate shop system for the first time, so that there were no reliable data for assessing fees.

In all the separate shop areas in the Presidency proper shops were disposed of singly except in a few instances where they were given in groups either for want of bids for single shops or for some other special reason.

License fees for sale of country spirit in contract supply and separate shop districts.

13. The revenue from license fees in the contract supply and separate shop districts during the year under report amounted to Rs. 10,23,227 (column 9 of Imperial Form No. 1, excluding Bombay, Ratnágiri and parts of Thána, the last two of which areas were under the monopoly system) against Rs. 11,01,176 in the previous year, a decrease of Rs. 77,949. These were the actual realizations including arrears. The amounts for which shops were granted during the year under report and the previous year were as under :—

District.	1915-16.	1916-17.	Difference.
	Rs.	Rs.	Rs.
Ahmedabad	90,030	49,206	-40,824
Kaira	12,465	20,931	+8,466
Panch Mahals	42,991	32,592	-10,399
Broach	37,900	26,855	-11,045
Surat (including the Dángs) ...	*1,62,675	1,72,405	+9,730
Kánara (above-ghát)	7,466	3,071	-4,395
Kánara (below-ghát)	6,519	7,010	+491
Dhárwár	46,185	20,827	-25,358
Belgaum	28,096	16,188	-11,908
Bijápur	9,841	4,310	-5,531
Sholápur	30,821	28,529	-2,292
Sátára	26,590	19,180	-7,410
Poona	91,870	62,440	-29,430
Ahmednagar	19,300	11,270	-8,030
Násik	57,180	38,990	-18,190
West Khándesh	1,39,655	1,04,870	-34,785
East Khándesh	1,18,685	66,600	-52,085
Thána (except Sháhápur, Murbád, and Váda (including Mokháda Petha) Tálukas and Jawhár State).	2,02,635	2,09,388	+6,753
Kolába	*25,935	62,736	+36,801
Sankheda Mewas	26,780	19,490	-7,290
Mahi Kántha leased area	29,061	29,061	Nil.
Total ...	12,12,680	10,05,949	-2,06,731

* Exclusive of fees for the Panvel and Karjat Tálukas which were under the monopoly system during 1915-16.

Of the 21 areas mentioned in the above table, 5, *viz.*, Kaira, Surat, Kánara (below-ghát), Thána and Kolába, show an increase while the rest show a decrease. The decrease in fees wherever it occurs is reported to be due, except in Sankheda Mewas, chiefly to the reduction of the shop-keeper's margin of profit in respect of the stronger liquor, the still-head duty on which was raised during the year under report by 3 annas per gallon without a corresponding increase in the maximum selling price, decreasing *pro tanto* the margin left for license fee and shop-keeper's profit. The latter remaining constant the former must decrease by an amount equivalent to the rise in still-head duty. The restriction of 33 shops in Násik, 6 each in Poona and Sátára and 9 in East Khándesh to the exclusive sale of 60° U.P. liquor together with the closure of 4 shops in the latter district and the fall in sales during 1915, on which the fees for 1916-17 were based, in West Khándesh also contributed to the decrease in fees noticed in those districts. In Sankheda Mewas the decline is due to the poor sales of the previous year on which the fees for 1916-17 were calculated. Among the five districts showing an increase, that in Kolába was due partly to the introduction of the separate shop system and partly to the free auctioning of 6 shops in the Panwel and Karjat Tálukas, while the rise in Kaira is explained partly by the rise in consumption of licit liquor consequent on measures taken for the suppression of illicit distillation and partly by the heavy bids for two shops in the Anand Táluka which were sold by auction. The small increases of 7·5 per cent. in Kánara (below-ghát) and of 3·3 per cent. in Thána were similarly due to the auctioning of 11 shops in the former and 9 in the latter and that of 6 per cent. in Surat to the reduction in the rate of supply of liquor by Messrs. Carew and Company.

14. I have recently placed fully before Government my views together with the reports of the Collectors and Excise Assistant Collectors on the working of the fixed fee system. It would be out of place for me to discuss this controversial subject in an administration report.

License fees for sale of country spirit in Bombay.

15. The revenue realized during the year under report from license fees for the sale of country spirit in the Town and Island of Bombay, where licenses have hitherto been grante at fixed fees but on the free supply (as distinguished from the contract supply) system, amounted to Rs. 11,83,918 (Imperial Form No. 1, column 9) as compared with Rs. 7,57,967 in the previous year, an increase of Rs. 4,25,951 or 56·2 per cent. These figures represent however the actual collections during the year, including arrears, and not the fees properly payable for the year 1916-17 which were Rs. 8,48,299 against Rs. 7,06,049 in 1915-16, an increase of Rs. 1,42,250 or 20·1 per cent., due to the scale of fees having been raised by 4 annas per gallon of 25° U.P. for all classes of shops.

Revenue from out-still or lump farming system.

16. The revenue from the out-still or lump farming system, now surviving only in the Akráni tract of West Khándesh, amounted to Rs. 12,500 (Imperial Form No. 1, column 11) as against Rs. 12,750 in the previous year, a decrease of Rs. 250. This revenue represents the fee payable for the farm for the year under report. The reasons for the retention of the out-still system in this tract have been given in paragraph 18 of my Excise Administration Report for 1914-15. The consumption which consists of 60° U.P. only, the sale of 25 U.P. having been discontinued, shows an increase of 2,520 bulk gallons due to a good agricultural season (*vide* Appendix U). The farm is somewhat difficult to manage owing to bad climate, the rugged and wild nature of the country and the difficulty of obtaining suitable shop-keepers. The farmers have managed satisfactorily in spite of these difficulties. As remarked in my previous reports there is for the present no alternative to the existing makeshift system in view of the peculiar local conditions.

Toddy spirit—number of trees licensed to be tapped for distillation only.

17. Toddy spirit was manufactured during the year under report only in the Ratnágiri District and the below-ghát tálukas of the Kánara District. The total number of trees licensed to be tapped for distillation in the said areas

during 1916-17 and in the previous year are contrasted below :—

		Cocoanuts.
Ratnágiri ...	1916-17	2,410
	1915-16	3,227
Kánara (below-ghát) ...	1916-17	927
	1915-16	812

The decrease of 817 trees in Ratnágiri was due to the closure of the Dábhol Distillery in that district from 1st April 1916, while the increase of 115 in Kánara is attributed to the larger demand there for toddy spirit in consequence of the consumers' dislike of jaggri liquor, which the ná pur Distillery Company were constrained to supply in lieu of mhowra liquor on account of the unavoidable delay in the completion of the Khánápur Distillery.

Outturn of toddy spirit in Ratnagiri and Kanara.

18. The outturn of toddy spirit in the Ratnágiri District in terms of 25° U.P. declined from 35,364 gallons in the previous year to 33,065 gallons during the year under report, showing a fall of 2,299 gallons or 6·5 per cent., while that in Kánara (below-ghát) rose from 9,227 gallons in the preceding year to 11,994 gallons during the year under report—a rise of 2,767 gallons or 30 per cent. In pursuance of the declared policy of Government gradually to replace toddy spirit by mhowra spirit, one more distillery in the Ratnágiri District, *viz.* that at Dábhol, was abolished from the 1st April 1916, leaving only two, *viz.* one at Málwan and the other at Hadi, in that district and only one at Kodibág in Kánara (below-ghát). These too have been abolished from 1st April 1917 with the result that the manufacture and sale of toddy spirit in the Presidency proper has now entirely ceased.

Working of the Mhowra Flowers Provisions of Act V of 1878.

19. The provisions of the law relating to mhowra flowers contained in section 18-B of the Bombay Abkari Act, V of 1878, as amended, continued in force during the year in the areas to which they applied in the previous year. In Thána and Kolába the number of cases of illicit possession of mhowra flowers rose from 47 and 5 to 98 and 10 respectively during the year. The mhowra crop of these districts was again good during the year under report, and, as only a small proportion of it is taken to the distilleries for the purpose of distillation, a considerable quantity appears to be stored for illicit purposes. The increase in the number of cases detected is chiefly due to the activity shown by the Excise staff which was strengthened temporarily for this purpose. In Surat and Broach no offences under this section were detected during the year as contrasted with 4 and 2 in the preceding year. This class of offence has disappeared with the application of the Mhowra Flowers Act to the Baroda State. Similarly there was a decline in Násik where 8 cases were detected as against 12 in the previous year. Towards the end of the year under report the Kaira District was brought within the operation of the special provisions relating to mhowra flowers in order to check the illicit distillation prevalent in that district, which has for years demoralised a large section of the population and given the district an evil notoriety in respect of serious crime. In order to avoid interference with the legitimate requirements of the people the mhowra vacation for this district has been fixed from February 16th to July 15th, instead of from February 16th to April 15th as in the other districts to which section 18-B of the Abkari Act applies.

Number of country spirit shops.

20. The number of shops licensed during the year for the retail sale of country spirit was 1,912 against 1,938 in the previous year (Imperial Form No. 3, column 19) showing a decline of 26. Seven shops were closed permanently —5 in Alibág Táluka (Kolába District) and 1 each in Málegaon (Násik District) and Ratnágiri Tálukas—in consultation with Advisory Committees. In the other areas for which such Committees have been constituted, these either did not meet or did not make any recommendations in this respect and thus no other shops were closed during the year on their advice. On the recommendations of the Collectors however and in pursuance of the policy formulated by Government, 40 shops were abolished as superfluous against 22 in the previous year, *viz.*, 23 in Kánara (20 of these were shown as closed

in the pre ious year for want of bids), 4 in East Khándesh, 3 each in Broach and Dhárwár, 2 each in Belgaum (exclusive of 1 closed temporarily) and West Khandesh and 1 each in Surat (closed last year for want of bids), Bombay and Kolába. Only 3 new shops, against 27 in the previous year, were opened during the year under report with the sanction of Government. This increase took place in the Prántij Táluka of the Ahmedabad District with the object of affording the people increased facilities for obtaining licit liquor and thus removing the incentive to illicit distillation which was rife in that area. Four shops—2 in the Modása Mahál of the Ahmedabad District and 1 each in the Panch Mahals and Bombay—which had remained temporarily closed during the previous year, were re-opened. Six shops remained unopened during the year for want of licensees against 23 in the preceding year. Appendix B shows in detail the reduction in the number of shops in each district with reasons.

Working of the Local Advisory Committees.

21. Advisory Committees continued in the same localities as in the previous year and their constitution remained unchanged. The only districts which had no Committees were Kaira, Kánara and East Khándesh. Towards the close of the year, Government sanctioned the appointment of Committees in all the tálukas of East Khándesh and a Committee each in the Dáhánu Táluka and the Umbergaon Petha of the Thána District in place of the one which represented both these areas. In districts where the Committees met, they considered generally the question of the number of liquor shops, their location and the hours of sale. The details of the localities for which Committees have been constituted, the number of times each met during the year, the number of recommendations made by each with the action taken on them and the opening and closing hours of shops in the various areas of the Presidency are shown in Appendix B.

Fluctuations in revenue from still-head duty and in issues from distilleries and warehouses.

22. Imperial Forms No. 4, columns 12 to 15, and No. 1, column 7, show that the quantity of country spirit issued during the year under report from distilleries and bonded warehouses for sale at shops, both in British Districts and in the Native States the abkári of which has been leased to Government, exceeded that issued in the previous year by 344,761 proof gallons, resulting in an increase of Rs. 23,33,643 in the revenue from still-head duty. The distribution of this increase according to districts has been given in paragraph 10 *ante* and the causes that led to it are explained in the next paragraph.

Consumption in British districts.

23. The actual sales of country spirit in terms of proof gallons at shops in the several districts, exclusive of Native States the abkari rights of which have been leased to Government, are shown in Appendix D (column 5) to this report. The total sales during the year advanced by 330,086 proof gallons (15·1 per cent.) over those of the previous year and by 117,676 proof gallons (4·9 per cent.) over the average of the preceding five years (1911-12 to 1915-16), notwithstanding an enhancement of still-head duty in certain areas. The incidence of consumption per head of population (according to the Census of 1911) was 7·5 drams of proof spirit against 6·5 drams in the previous year. It was highest in Bombay City (regarded as a separate district), *viz.* 26·5 drams, and lowest in Sátára, *viz.* 1·6 drams.

All districts have shared in this rise; the increase is most pronounced in West Khándesh (60,110 proof gallons or 46·8 per cent.) and in East Khándesh (42,911 proof gallons or 36·1 per cent.). Poona shows an increase of 28,825 proof gallons or 23·6 per cent.; Ahmednagar 6,431 proof gallons or 22·3 per cent.; Sholápur 8,354 proof gallons or 20·7 per cent.; Násik 18,466 proof gallons or 19·1 per cent.; Belgaum 9,811 proof gallons or 17·1 per cent.; Bombay City 71,915 proof gallons or 15·4 per cent.; Panch Mahals 7,705 proof gallons or 13·9 per cent.; Kaira 4,449 proof gallons or 13 per cent.; Kolába 13,409 proof gallons or 11·7 per cent. Ahmedabad 7,944 proof gallons or 9·9 per cent. and Surat 18,034 proof gallons or 7·8 per cent. In the remaining districts the rise is unimportant.

Various causes have contributed to this general rise in consumption, but in the majority of the districts the main reason was a favourable agricultural season. In West and East Khándesh, Ahmednagar, Poona, Sátára, Sholápur, Bijápur, Belgaum and Dhárwár the prevalence of plague also contributed towards the increase, it being a well-known fact that the poorer classes resort largely to liquor as a preventive against plague whenever an epidemic breaks out. In Poona there was a further contributory cause, *viz.*, the temporary sojourn of camp followers and the employment of a larger number of workmen at the Kirkee Ammunition Factory. In Kaira and Panch Maháls it was chiefly due to the special measures taken to suppress illicit distillation, while in Surat it is attributed, in addition to the excellence of the agricultural season, to the assimilation of selling rates at shops on the British-Baroda border. The employment of a large number of mill-hands on increased wages, consequent on the prosperity of the mills, and of a large number of labourers on war works, as also the high prices of foreign liquors account for the rise in Bombay City. Satisfactory progress was made during the year in the direction of discouraging the consumption of the stronger liquor by converting 49 additional shops for the exclusive sale of the weaker liquor (*vide* Appendix U). The experiment has proved successful everywhere except in Ahmedabad and Ratnágiri where the consumption of 60° U.P. spirit has fallen by about 8,000 and 3,000 gallons respectively with a rise in that of 25° U.P. of about 11,000 gallons in Ahmedabad and 3,000 gallons in Ratnágiri. This result was due in Ahmedabad partly to the restriction of the two 60° U.P. shops in Prántij Táluka to the sale of 40° U.P. only on account of the neighbouring Idar shops where 40° U.P. liquor is sold and partly to consumers still preferring the stronger liquor. In Ratnágiri also the decrease was due to the latter cause.

Excise relations with Native States.

24. The arrangement concluded towards the close of the previous year with Baroda and other Native States concerned in the matter of the equalization of the selling rates of country spirit on the borders of those States and the adjoining British territory, which came into force during the year under report has worked satisfactorily: in fact the Collector of Surat and the Political Agent, Mahi Kántha, attribute the rise in consumption in those areas partly to this cause, since the assimilation of rates has had the effect of preventing the diversion of British custom to the neighbouring Baroda shops. Further progress has been made in this matter during the current year, some of the cases referred to in the previous report in which immediate settlement was not possible, having since been settled (*vide* Government Resolution, Revenue Department, No. 6796, dated the 2nd June 1917).

An improvement has also taken place in the situation regarding Kolhápur shops. The Darbar have met my wishes in this respect (1) by decreasing the maximum strength of liquor sold throughout the State to 30° U.P., (2) by increasing the selling price in the shops bordering on British territory to correspond with that prevailing in Sátára and Belgaum, and (3) by forbidding the opening of temporary shops on the British border during the current year. The Darbar also propose shortly to increase the rates throughout the State as well as in border shops to equal those in adjoining British territory—(*vide* my C. R.—No. 349, dated the 10th August 1917).

Temperance movements.

25. Temperance movements were again very little in evidence in the year under review. With the exception of Bombay, where temperance was preached on a more or less organized scale, signs of temperance propaganda were visible only in a few districts. In Bombay, the Bombay Temperance Association confined its activities to the posting of placards and the submission of petitions for the removal of shops. Temperance lectures were organized by the Maratha Education Society and during the Holi holidays by the Kamgar Hitawardhak Sabha and Madyapan Nishedhak Mitra Mandali. The Social Service League arranged similar lectures and organized temperance entertainments at various centres in the city as counter-attractions to liquor drinking. During these lectures some of the mill-hands took vows of total abstinence. The League also organized a mass meeting of mill-hands with a view to recommend the entire closing of liquor shops in the city during the three days of the Holi holidays. The recommendation

was partly accepted and the shops closed for two days. The League has started a Night Temperance Club on a small scale in the mill quarters for the benefit of mill-hands. In Ahmedabad a temperance conference was held and lectures delivered by various speakers. In the Broach District an American Missionary, who has considerable influence over the Bhils of Ankleshwar and Hánsot, inaugurated a temperance movement at the request of some of the Bhils who wished to give up excessive drinking. He accordingly held meetings in various villages and his proposals met with wide approval among the Bhils, Christian as well as non-Christian. About a thousand became abstainers, but in course of time the great majority relapsed. In the Válod Mahál of the Surat District a movement to deter the inhabitants from drinking was started, but did not survive long. In the Poona City there was nothing worthy of note beyond a few meetings and occasional criticism of Government policy in excise matters in the vernacular press.

As regards temperance teaching in schools, a set of three graded lessons on temperance to suit Vernacular Readers V, VI and VII and based on the syllabus issued by the Board of Education in England has been prepared and approved by Government. The lessons have been translated into the respective vernaculars and will be inserted in the Readers on the first opportunity. As for Anglo-Vernacular Schools, temperance has been dealt with in the new Science Readers for Standards IV and V. Schools which give moral instruction have been furnished with the Board of Education syllabus and asked to give lessons on the lines of that syllabus.

Administration of distilleries and warehouses.

26. The system of management, control and supervision of the distilleries and warehouses in the Presidency proper remained the same as in the previous year. With the manufacture and supply of spirit from the Khánápur Distillery from the 15th January 1917, the number of distilleries under the control of the Assistant Commissioner of Excise increased from 12 to 13. The introduction of the contract supply system in the Bhiwandi and Kalyán Tálukas of the Thána District and the Karjat and Panvel Tálukas of the Kolába District necessitated the opening of warehouses at Kalyán, Panvel and Karjat with effect from the 1st April 1916. The Karjat warehouse was subsequently closed and the Karjat Táluka supplied from the Panvel warehouse. Similarly the Málpur warehouse in the Mahi Kántha leased area was closed from the 7th March 1917. There were therefore 32 warehouses in charge of the Assistant Commissioner as against 31 in the previous year. Owing to conditions arising from the war, supply contractors generally laboured under serious difficulties in respect of the transport of mhowra, spirit and coal by rail. At times the heavy traffic on railways precluded the possibility of obtaining wagons for the transport of coal and casks. Credit is therefore due to the contractors for the manner in which they met the situation and almost without exception complied in time with the demands of vendors.

The one-guard system under which one naik only is stationed as orderly to the warehouse officer was extended to all except 8 warehouses. Local conditions, *e. g.*, the insecurity of the buildings, prevented its introduction at the remaining warehouses. The question of reducing losses of spirit at distilleries and warehouses and in transport under bond claimed much attention. The results obtained in this respect at the Surat and Khánápur distilleries clearly demonstrate the advantages gained by the employment of continuous stills and the consequent avoidance of re-distillation and by the storage of spirit at high strengths in suitable vessels. The former method of issuing spirit in casks filled to the bung was replaced by a new and more satisfactory system of issuing it by standard measure. Previously constant coopering or undue wetness or dryness of casks gave false indications of their actual capacities.

The quantity of country spirit issued from the distilleries in the Presidency proper during the year was 2,512,927* gallons London proof as against 2,130,812 gallons in 1915-16, the details being as follows :—

(1) From distilleries under the control of the Assistant Commissioner of Excise, 2,468,106 gallons of which 32,237 gallons were issued to Sind.

* This quantity represents issues to bonded warehouses, depôts and shops in the Presidency proper, exclusive of the quantity supplied from outside the Presidency.

(2) From toddy distilleries in Ratnágiri and Kánara, 34,247 gallons.

(3) From the distillery at Dhadgaon in West Khándesh which supplies the out-still area, 10,574 gallons.

The most noticeable increases were at Uran (112,566 gallons), Dhulia (92,061 gallons) and Godhra (75,083 gallons). All the other distilleries, except Dábhoda and Ratnágiri, also showed increases. The Khánápur distillery manufactured 5,245 gallons during the two and half months it was in operation.

Limits of retail sale of country spirit.

27. Permits for the sale of country spirit in excess of the fixed limit were granted during the year under report only in the five Gujarát districts and in West and East Khándesh, Thána and Bombay City; and the total quantity sold was 2,898 gallons of 25° U.P., 16,143 gallons of 60° U.P. and 29½ gallons of 40° U.P. against 2,266, 6,506 and 4 gallons respectively in the previous year.

CHAPTER IV.—Toddy.

Revenue from toddy.

28. The principal sources of toddy revenue are the tree-tax and the license fees for the retail sale of toddy. This revenue which is detailed in Imperial Form No. 1, column 20, amounted to Rs. 22,06,739 as against Rs. 21,57,901 in the previous year, an increase of 2·3 per cent.

Receipts from tree-tax.

29. The receipts from the tree-tax (which varies in different parts of the Presidency and is higher for cocoanut and brab trees than for date trees and wild palms) amounted to Rs. 14,26,758 as against Rs. 14,34,326 in the previous year, Rs. 14,08,393 being for trees tapped for the sale of raw toddy throughout the Presidency proper and Rs. 18,365 for trees tapped in the Ratnágiri and Kánara (below-ghát) Districts solely for distillation. The corresponding figures in the previous year were Rs. 14,00,397 and Rs. 33,929 respectively. The receipts from trees tapped for distillation decreased by Rs. 14,173 in Ratnágiri and by Rs. 1,391 in Kánara owing to the abolition of the toddy distillery at Dábhol in the Ratnágiri District and in general to the gradual substitution in both districts of mhowra for toddy spirit. The total revenue from trees tapped solely for raw toddy throughout the Presidency shows an increase of Rs. 7,996 or ·057 per cent. and is the result of increases in Broach (Rs. 1,749 or 14·9 per cent.), Belgaum (Rs. 3,016 or 3·8 per cent.), Thána (Rs. 7,573 or 3·8 per cent.), Surat (Rs. 9,210 or 2·3 per cent.) and Bijápur (Rs. 2,369 or 2·3 per cent). The increase in Broach, Thána, Surat and Bijápur is due to the increase in tree-foot booth licenses consequent on a larger demand for fresh toddy, while in Belgaum it represents the arrears of tree-tax recovered during the year. Sholápur, Ratnágiri and Bombay on the other hand show a decrease respectively of Rs. 2,588 or 6 per cent., Rs. 3,294 or 2·4 per cent. and Rs. 2,313 or 1 per cent. In Sholápur it was due to some of the tree-tax instalments not having been recovered during the year under report; in Ratnágiri to the reduction made in the number of trees tapped for shops and booths, as it was found that an unnecessarily large number of trees were being tapped ostensibly to supply toddy to shops and booths but really for the purpose of illicit distillation; in Bombay to the difficulty of securing trees in areas where they were wanted consequent on the felling of toddy trees by the Improvement Trust. The variations in other districts are too small to require notice.

Revenue from license fees for sale of toddy.

30. The revenue from license fees for the sale of toddy was Rs. 7,79,981 against Rs. 7,23,575 in the previous year or an increase of 7·8 per cent. The increase was most noticeable in West Khándesh (Rs. 2,396 or 204·6 per cent.), Surat (Rs. 22,566 or 14·7 per cent.), Ratnágiri (Rs. 2,423 or 13·1 per cent.), Dhárwár (Rs. 11,811 or 8·2 per cent.), Sholápur (Rs. 3,530 or 7·3 per cent.), Belgaum (Rs. 8,752 or 7·2 per cent.) and Thána (Rs. 2,617 or 6·9 per cent.). In Surat, Dhárwár, Belgaum and Sholápur it was due to brisk competition among the bidders at the auctions; in Thána and Ratnágiri partly to the same cause and partly to an increase in the number of tree-foot booth licenses; in West Khándesh also to brisk competition among the bidders as the result of transport of toddy being permitted from the Surat district for sale at

the shops in the Nawápur Petha and Nandurbár Táluka during the year under report to meet the growing demand in that area. There was a decrease of Rs. 3,441 or 4·4 per cent. in Bijápur due to some of the instalments of license fees not having been recovered during the year under report. Variations in other districts were slight.

Toddy farms.

31. Farms for the supply and sale of toddy were continued in the Násik District and in the Bhusáwal, Erandol, Jalgaon and Ráver Tálukas of the East Khándesh District. I have after consulting the Collector decided to introduce the separate shop system from 1st August 1918 in the Násik District where, instead of a single farm for the whole district, several farms are at present given out. In the East Khándesh District the farm consists of three shops and two tree-foot booths and as it is difficult to auction these singly, the farming system has to be continued.

Number of trees licensed for tapping.

32. The total number of trees licensed for tapping for the sale of raw toddy in the Presidency proper during the year 1916-17 and the previous year is contrasted below :—

		Cocoanut.	Brab.	Date and wild palm.	Total.
Trees licensed for tapping for raw toddy in all the districts of the Presidency (*vide* Appendix E).	1916-17 ...	40,110	23,874	323,985	387,969
	1915-16 ...	40,211	23,514	304,636	368,361

Except in Ratnágiri and Kánara (below-ghát), the year for which the tapping and sale licenses are granted runs from 1st August to 31st July. The figures of revenue given in Imperial Form No. 1 and those of the shop licenses issued, trees licensed for tapping and the quantity of toddy consumed given in Appendix E are for the financial year 1916-17 and are made up from those for the last four months of the toddy year 1915-16 and the first eight months of 1916-17. In the districts of the Deccan and the Southern Marátha Country there was an aggregate rise of 9,731 in the number of trees tapped, the notable instances being Sholápur (4,087) and Dhárwár (2,392). In the remaining districts of the Presidency the number increased from 266,951 to 276,828 or 3·7 per cent. chiefly due to an increase of 7,464 in Surat and 3,452 in Thána. In the Panch Maháls the people continue to take advantage of the concessions granted under the toddy licensing system. Cases of illicit tapping of trees in this district have risen from 17 to 27 during the year. The number of trees tapped on payment of the almost nominal tree-tax of four annas per tree fell from 1,593 to 1,198, whereas the number of those tapped free of tax rose from 8,491 to 8,767.

Domestic consumption, tree-foot booth, shop and hawking licenses.

33. There was a decline of 257 in the number of domestic consumption licenses during the year under report as compared with the previous year, while the number of shop and tree-foot booth licenses increased by 2 and 129, respectively. Deducting the number (6,812) granted in the Panch Maháls, the total number of domestic consumption licenses was less by 436 in 1916-17 than in 1915-16. Surat alone was responsible for a decrease of 496 due to people engaged on railway construction work obtaining their supply from the tree-foot booths. In Thána there was an increase of 64. There was a noticeable increase in the number of tree-foot booths in Thána (54), Ratnágiri (38) and Surat (35). The decrease of 27 in such booths in Kánara (below-ghát) is explained by the fact that some licenses had to be refused because the applicants for them did not appear to be men of sufficient means. The number of toddy shops decreased by 22 in Thána and 5 in Surat as a result of tree-foot booths having replaced some of them while there was an increase of 20 in the above-ghát tálukas of the Kánara District where local conditions and the scattered situation of trees reversed the position, shops having displaced some of the booths. The number of licenses granted for hawking toddy in the Presidency proper was 91 as against 84 in the previous year.

34. The total sales of toddy throughout the Presidency proper based on the figures supplied by licensees (which are mostly unreliable) increased during the year under report by 442,643 gallons or 3·9 per cent. This increase which was accompanied by a rise of 5·3 per cent. in the total number of trees tapped occurred mainly in Thána (498,042 or 23·8 per cent.), Surat (148,133 or 4·9 per cent.) and Bombay (24,806 or 1·6 per cent.). There was on the other hand a marked decrease in Kánara (100,403 or 22·7 per cent.) and Belgaum (82,564 or 14·3 per cent.). The percentage fluctuations in the consumption of toddy and country spirit, respectively, for the years 1915-16 and 1916-17 in the chief toddy consuming areas of the Presidency are shown below :—

Fluctuations in consumption.

Areas.	Toddy consumption.	Country spirit consumption.
Bombay City	+ 1·6 per cent.	+ 15·4 per cent.
Dhárwár District	− 1·7 „	+ 6·2 „
Belgaum „	− 14·3 „	+ 17·1 „
Poona „	+ 3·6 „	+ 23·6 „
Kolába „	− 3·7 „	+ 11·7 „
Bijápur „	+ ·7 „	+ 6·1 „
Thána „	+ 23·8 „	+ 6 „
Surat „	+ 4·9 „	+ 7·8 „
Sholápur „	+ ·9 „	+ 20·7 „
Ratnágiri „	− 6·5 „	+ 1·6 „
Kánara „	− 22·7 „	+ 9·3 „

From these figures it will be noticed that it was only in the Thána District that there was a pronounced rise in the consumption of toddy over that of country spirit, while in the other four districts and Bombay City in which there was a rise in the consumption of toddy it was accompanied by a marked increase in that of country spirit.

35. The tapping of trees free from tree-tax allowed in the previous year for the manufacture of gul was continued during the year under report. One license was issued in the Thána District and 17 in the below-ghát tálukas of the Kánara District, while the number of trees tapped was 300 and 209, respectively. The experiment is being watched with interest by other land-owners in the toddy-producing areas.

Manufacture of gul from sweet toddy.

36. The maximum selling price of toddy was raised as an experimental measure during the year under report to six annas and nine annas per gallon at booths and shops, respectively, in the Sálsette and Bassein Tálukas and to four annas and six annas, respectively, in the rest of the Thána District, after careful consideration of the circumstances connected with the retail trade. The result of the enhancement is being watched.

CHAPTER V.—Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.

37. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff Rates, and (2) license fees for the sale of such liquors and of imported liquors. During the year under report the revenue under (1) was derived from—

Revenue from foreign liquors and Indian manufactured liquors excised at tariff rates.

(i) Malt liquor imported from Bangalore.

(ii) Spirits of wine, rectified spirits and absolute alcohol manufactured at Ahmedabad or imported from Baroda and Cawnpore and from Nellikuppam in the Madras Presidency.

(iii) Brandy, whisky and rum imported from Baroda and from Cawnpore and Shahjahanpur in the United Provinces.

(iv) Medicinal and perfumed spirits manufactured at Ahmedabad and imported from Baroda.

The revenue from malt liquor was the same as that realised in the previous year, *viz.*, Rs. 125, recovered as duty on Bangalore beer imported for consumption into Belgaum. As stated in last year's report the brewing industry in this Presidency is extinct.

The receipts under (ii) rose 38·5 per cent., that is to say, from Rs. 94,990 to Rs. 1,31,597 due chiefly to larger issues of spirits from Ahmedabad and to increased imports from Baroda, consequent on the stoppage of the imports of similar articles from Germany and Austria as a result of the present war conditions. The enhancement in the rates of duty on spirits under the new tariff also contributed to some extent towards the increase.

The revenue under (iii) rose from Rs. 1,30,913 to Rs. 2,82,748, or 116 per cent., owing principally to unusually large imports from Baroda, Cawnpore and Shahjahanpur; partly also to the increase in the rates of duty under the new tariff.

The revenue under (iv) increased from Rs. 6,966 to Rs. 7,875, or by 13 per cent., owing to larger imports of medicinal spirits from Baroda. There were no imports of such spirits from Bangalore.

The license fees amounted to Rs. 2,58,432 (Imperial Form No. 1, columns 2 and 5) against Rs. 1,93,796 in the preceding year, an increase of Rs. 64,636, or 33·3 per cent., which is explained by the fact that in some districts a portion of the fees for the year 1917-18 was paid in advance during the year under report. The fees fixed for the year under report amounted to Rs. 2,24,051 against Rs. 2,10,770 for the previous year, an increase of Rs. 13,281, due to the issue of more licenses in certain districts, but principally in Bombay, to the opening of a new shop in Dakor in the Kaira District, which was auctioned for Rs. 2,100, and to the abolition from 1st April 1916 of the maximum fee of Rs. 1,200 for Foreign Liquor "Off" licenses in the mofussil (*vide* Government Order, Revenue Department, No. 853, dated the 24th January 1916). In the mofussil the fees were, as usual, assessed on the sales at the rate of Rs. 1-8-0 per dozen bottles of spirits, Re. 1 per five dozen bottles of wines and Re. 1 per 8 dozen bottles of fermented liquors. In the case of hotel and refreshment-room licenses the following revised rates of assessment continued to be in force:—

Re. 1 per eight dozen bottles of fermented liquors, Re. 1 per $2\frac{1}{2}$ dozen bottles of wine, and Rs. 3 per dozen bottles of spirits, subject to the minimum of Rs. 25 for small towns and Rs. 100 for larger ones.

Imports and consumption of foreign liquor.

38. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper. The imports during the year under report compare with those in the previous year as follows:—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured and perfumed spirits.
	Liquid Gallons.	Liquid Gallons.	Proof Gallons.	Liquid Gallons.
1916-17	973,785	95,545	252,749	*86,495
1915-16	928,630	87,067	278,194	78,649
	+45,155	+8,478	−25,445	+7,846

* Includes 398 proof gallons of perfumed spirits.

The rise in the imports of fermented liquors is due to increased supply of bottled beer from Japan. The restricted import of beer in bulk was more than counterbalanced by the greater quantity imported in bottles.

The increase in the imports of wine is due to great demand for it from military hospitals in India and from Mesopotamia.

The decline in the imports of spirits is due to the shortage of supplies from the manufacturing countries as a result of the war. This shortage was however partly counterbalanced by an increase of 13,589 gallons in the home-made spirits.

The imports of denatured and perfumed spirits increased owing to larger supplies from Java and greater demand for Eau-de-Cologne for hospital use.

As the new system, referred to in my last year's report, whereby the wholesale and retail "off" foreign liquor licensees in the Town and Island of Bombay are required to show separately in their accounts the sales to the public and those to other licensees within that area, was introduced from 1st April 1915, statistics for the year 1915-16 are available for comparison with those for 1916-17 and hence the Bombay figures of sales for the year under report have been included in the following table :—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured spirit.
	Imperial Galls.	Imperial Galls.	Imperial Galls.	Imperial Galls.
1916-17	764,998	66,185	252,232	204,328
1915-16	545,406	59,201	206,958	185,233
	+219,592	+6,984	+45,274	+19,095

The increase in the sales of fermented liquors occurred chiefly in Bombay, Poona, Ahmednagar and Násik which is attributed to an influx of troops and followers at these places. The rise under "Wines" and "Spirits (potable)" is due to increased consumption chiefly in Bombay, owing to the passage of European and Indian Troops and followers through Bombay to and from the different theatres of war.

In the mofussil there was a decline under "spirits (potable)" due to high selling prices as a result of the war.

Details regarding denatured spirit are given in Appendix G. The imports into this Presidency from foreign countries and Bengal rose from 74,300 gallons in 1915-16 to 80,354 gallons during the year under report, an increase of 6,054 gallons or 8 per cent., due to increased imports from Java. A licensed dealer in Bombay has taken the sole agency for importing denatured spirit manufactured at the Cawnpore Distillery into Bombay and has imported 9,904 gallons during the year under report. The number of licenses issued for the sale of denatured spirit was 140 in the City of Bombay and 188 in the mofussil against 134 and 184 respectively in the preceding year. No denatured spirit was produced in Bombay City except that manufactured under Customs supervision with rectified spirit imported by sea and declared for this special purpose and admitted at the lower *ad valorem* rate of duty after admixture with the prescribed denaturants. Duty on this kind of spirit has been abolished with effect from the 15th January 1917, with the object of encouraging the use of Indian spirit for commercial purposes. During the year under report 92 gallons of perfumed spirits of strengths varying from 42·3° O. P. to 49·4° O. P. were manufactured by Dr. J. C. Mehta at the Dádar Distillery premises in Bombay from duty paid rectified spirit against 272 gallons during the preceding year. The traffic in spirits of Indian manufacture, excised at tariff rates, is confined to the Gujarát Chemical Works at Ahmedabad owned by Dr. Anklesaria and the Alembic Chemical Works Company of Baroda. Dr. Anklesaria, who distils spirits in the Ahmedabad liquor warehouse premises, manufactured during the year under report 30,934 proof gallons against 24,650 proof gallons in the preceding year. This spirit he either removed to his laboratory in Ahmedabad City for the preparation of tinctures, medicinal spirits and other preparations, or issued direct to Chemists and Druggists in Bombay and Karáchi. He supplied 20,518 proof gallons of duty free rectified spirit during the year to the Government Medical Stores, Bombay, against 15,379 proof gallons in the preceding year. He denatured 3,261 proof gallons

of spirit of his own manufacture as against 1,305 gallons in the preceding year. The increase is due to the removal of duty on spirit required for denaturation.

Foreign liquor licenses.

39. The number of licenses issued for the sale of foreign liquors at shops, hotels, refreshment rooms, etc., was 414 against 406 in the previous year (Imperial Form No. 3, columns 7, 13 to 16 and 18), an increase of 8 licenses or 2 per cent. The shops are classified as (1) "wholesale" with a minimum limit of sale of 2 gallons, (2) "Retail off" with a minimum limit of sale of one pint, (3) "Retail on"—all three classes in Bombay City only—and (4) "Off" with a minimum limit of sale of one pint in the mofussil.

The Provincial Statements A and B referred to in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated the 17th April 1913, are attached to this report as Appendices S and T.

CHAPTER VI.—Intoxicating Drugs other than Opium.

Hemp Drugs.

40. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

Cultivation and outturn of ganja.

41. The cultivation of hemp was, as in the previous year, restricted to certain prescribed areas, *viz.*, 5 villages in the Nagar Táluka of the Ahmednagar District and one in the Khánápur Táluka of the Sátára District.

As there was a large balance of ganja at the warehouses at the beginning of the year under report, the area under cultivation was further reduced from 263 to 256 acres. The outturn of cleaned ganja amounted to 2,063 maunds against 2,251 maunds in 1915-16. Since excessive rainfall, soon after the sowing, or while the crop is maturing, or during the manufacturing operations generally causes reduction in the average produce per acre, the experiment is being tried of growing a few acres of ganja by irrigation at the end of the rains instead of sowing in June or July and reaping in November. Should the experiment prove successful, showing that it is possible to grow a good crop during the cold weather by irrigation, such method of cultivation will be preferable to the present monsoon cultivation. The cultivation of hemp at Lengre in the Sátára District has been abolished. The Nagar Táluka of the Ahmednagar District will therefore in future be the only area within the Presidency where such cultivation will be carried on. By this measure a more complete control will be ensured over the hemp drugs manufacture and traffic. In order to put an end to wild speculation in the ganja trade and to protect the cultivators against the money-lenders, the prices at which ganja is to be sold by cultivators to the depositors and by these to the retail dealers have been fixed with the approval of Government and will be brought into force from the next season. An improvement was also effected in the manufacturing yards by the erection of sheds of a more or less permanent nature which afford greater security pending the removal of the crop to the depôt and also protect it from rain.

Bhang.

The cultivation of hemp for bhang was not permitted either in the Ahmednagar or Sátára District.

Transactions at the warehouses.

42. The quantities of hemp drugs lodged during the year under report in the five warehouses named in column 6 of Appendix I, as compared with those of the previous year, were as follows :—

	1916-17.		1915-16.	
	Maunds.	Seers.	Maunds.	Seers.
Ganja	2,773	1	2,875	29
Bhang	265	15	221	33
Charas	206	21	133	27

The bhang and charas warehoused in 1916-17 were imported from the Punjab, but no imports of ganja from the Central Provinces were found necessary. The ganja in stock at the different warehouses on the 1st April 1917 amounted to 1,404 maunds 15 seers as shown in the margin.

Imports.

	Maunds.	Seers.
Ahmednagar ...	694	14
Vita ...	606	12
Bombay ...	97	18
Surat ...	4	8
Ahmedabad ...	2	3
	1,404	15

Issues from warehouses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other provinces in India and to foreign countries by sea during the year under report and the previous year, are shown below :—

	1916-17.			1915-16.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency proper.	1,193 20	191 10	183 12	1,158 31	188 20	118 14
Exported to Native States ...	198 36	42 12	8 28	272 5	47 33	5 12
Exported to other Provinces ...	35 29	.....	.....	25 37	.....	.....
Exported to Foreign countries .	243 15	.....	.....	145 30	.....	0 20

It will be seen that there has been an increase of 34 maunds 29 seers, 2 maunds 30 seers and 64 maunds 38 seers respectively in the issues of ganja, bhang and charas to British districts. It is to be hoped that the increase in duty from Rs. 20 to Rs. 30 per seer and the reduction in the limit of possession, transport, etc., of charas from 3 tolas to 1 tola sanctioned in Government Resolution, Revenue Department, No. 5072, dated the 23rd April 1917, will check the consumption of this deleterious drug. There was a decrease of 73 maunds 9 seers and 5 maunds 21 seers respectively in the export of ganja and bhang to Native States, while the export of charas has increased by 3 maunds 16 seers. The reduction in the export of ganja was due partly to the Baroda State taking a smaller quantity than in the preceding year and partly to Junagad and Navagad States taking none. The exports of ganja to other provinces increased by 9 maunds 32 seers and those to foreign countries by 97 maunds 25 seers. The latter increase is due to a large quantity having been exported to New York.

Fluctuations in consumption.

43. The consumption during the year under report, as compared with that of the previous year, is shown below :—

Year.	Gánja.	Bháng.	Other sorts (including charas).
	Seers.	Seers.	Seers.
1915-16	43,757	7,341	5,012
1916-17	44,485	7,309	7,614

The districts showing noticeable increases in the consumption of ganja are Sátára, East Khándesh, Bombay, Sholápur and Belgaum, while increases in the consumption of charas occurred chiefly in Bombay (2,417 seers) and Ahmedabad (128 seers).

Revenue from intoxicating drugs.

44. The revenue from intoxicating drugs is derived from (1) quantitative duties, and (2) license fees. The duty realized on issues from warehouses or on imports from other Provinces amounted to Rs. 8,28,892 as compared with Rs. 7,54,071 in the previous year (Imperial Form No. 1, column 25). The increase in the collections of duty on the drugs actually consumed during the year, as compared with the corresponding figures of the previous year, is mainly noticeable (column 5 of Appendix H) in Bombay (Rs. 49,965 or 29·2 per

cent.) and in the districts of East Khándesh (Rs. 3,696 or 24·05 per cent.) and Sátára (Rs. 5,994 or 11·9 per cent.). The revenue from license fees for the privilege of wholesale and retail sale of intoxicating drugs amounted during the year under report to Rs. 3,34,385 against Rs. 3,04,350 in the previous year, as detailed in column 26 of Imperial Form No. 1. These are, however, actual realizations, including arrears, and not the amounts bid for the year under report, which aggregated only Rs. 2,94,603 as shown in Appendix H, against Rs. 2,72,045 in the previous year. The districts showing large increases in the bids, as compared with the previous year, are Ahmednagar (Rs. 6,983 or 39·6 per cent.), Kaira (Rs. 1,044 or 25·3 per cent.), Thána (Rs. 642 or 24·7 per cent.), Dhárwár (Rs. 6,555 or 18·7 per cent.), Surat (Rs. 994 or 13·8 per cent.), Poona (Rs. 3,829 or 9·7 per cent.), Kolába (Rs. 450 or 9·6 per cent.) and Bijápur (Rs. 1,086 or 9·6 per cent.). From Appendix H it will be seen that both the proportion of license fees to duty and the incidence of taxation per seer exhibit wide variations in different districts. This is due to licenses being granted by open auction with no restriction on the selling price of the drug.

Shops licensed for the sale of intoxicating drugs.

45. The shops licensed for the sale of introxicating drugs in the several districts numbered 593 (Imperial Form No. 3. columns 12 and 27) against 589 in the previous year, Eighteen of these were for wholesale and 575 for retail vend against 18 and 571 respectively in the previous year. Two shops for retail sale were opened in each of the districts of Sholápur and Sátára, and one in Ahmednagar. One shop in Násik, which had been closed for want of bidders in the previous year, was re-opened during the year under report. One shop was closed in Bijápur and one in Ahmedabad for want of bidders.

Cocaine.

Licenses for the sale of cocaine.

46. The number of licenses already existing and those granted during the year under report to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bona fide* medical purposes was 482 against 447 in the previous year (Imperial Form No. 3, column 28).

Quantity of cocaine imported and issued in the Presidency.

47. The quantity of cocaine and allied drugs licitly imported during the year was 254 lbs. 14 ozs. and 14 drams against 43 lbs. 10 ozs. and 4 drams (avoirdupois standard weight) in the previous year. The quantity of cocaine sold under license in the Presidency was 33 lbs. 6 ozs. and 3 drams against 13 lbs. 10 ozs. (avoirdupois standard weight) in 1915-16.

Illicit trade in cocaine in the Town and Island of Bombay.

The cocaine hawking trade still continues in a diminished form in some parts of Bombay City. The staff referred to in previous reports, consisting of one Inspector and 12 men drawn from the permanent force and placed on special duty for its suppression, together with the special patrols of Inspectors and Sub-Inspectors on duty in the cocaine area showed commendable activity, detecting 314 cases in the year under report against 100 during the previous year. The trade had declined for want of supplies from Austria and Germany, but at the commencement of the year under report some supplies appear to have been obtained from Japan and Italy, which revived it somewhat; it declined again at the end of the year under report owing to the strict preventive measures taken and is now at a very low ebb. It is to be hoped that the additional powers granted under the Abkari Act as amended in February 1917 will help the executive to stop this traffic.

Excise Lock-up in Bombay.

48. The Excise lock-up for the safe custody of prisoners arrested by Excise officers in the Town and Island of Bombay prior to their despatch to the Courts was under the charge of an Inspector throughout the year under report, during which 324 prisoners passed through the lock-up as compared with 120 during the previous year. The increase was due to the larger number of cases detected

during the year. No prisoner was detained in the lock-up for over 24 hours, except when Sundays and holidays intervened, nor did any prisoner during the year escape from custody, die, attempt to commit suicide, or fall ill while in the lock-up.

Cocaine cases seized during the year.

49. The largest seizures of cocaine made in Bombay during the year under report were 11,655 grains by the Police Department, 4,244 grains by the Customs Department and 851 grains by the Excise Department. Ahmedabad was the only place in the mofussil where any illicit traffic in the drug was found to exist and that too on a small scale.

CHAPTER VII.—Opium.

Supply of opium for home consumption.

50. As in the previous year, opium was obtained from the Government Factory at Ghazipur in the United Provinces for consumption in the British districts and Native States of the Bombay Presidency and licensed vendors were supplied from the Government depôts.

Owing to the increase in the cost price, the issue rate from the depôts was raised from Rs. 30 to Rs. 35 and the maximum retail selling price from Rs. 40 to Rs. 45. These rates were made applicable throughout the Presidency proper except in the three Gujarát districts of Ahmedabad, Kaira and the Panch Mahâls, the States of Káthiáwár, Mahi Kántha and Pálanpur, and the Baroda Cantonment where the issue rate was raised from Rs. 27 to Rs. 32 and the maximum selling price from Rs. 35 to Rs. 40.

Government stock and purchases.

51. The stock of Bengal opium at the Government depôts at the beginning of the year under report was 34,312 seers. The quantity purchased on behalf of Government from the Ghazipur Opium Factory was 80,820 seers in 1,347 chests at a cost of Rs. 8,89,020, while the outgoing licensees surrendered 629 seers on the expiration of their licenses. Thus the total stock of the year under report, including the excess of 449 seers found in stock, was 116,210 seers.

The issues from the Government depôts in the Presidency proper were 79,541 seers against 82,036 seers in the previous year. Of this quantity 49,943 seers were supplied to licensed retailers in British districts and 29,598 seers to Native States against 48,087 seers and 33,949 seers, respectively, in 1915-16. In addition to the above, 170 seers were issued to the Military Department against 10 seers during the previous year.

Deducting the issues, the loss of 149 seers by dryage and the quantity of 180 seers transferred to Sind, the balance in hand at the Government depôts in the Presidency proper stood at the end of the year at 36,170 seers.

The realizations on opium issued from the depôts amounted to Rs. 23,31,226 of which Rs. 1,22,288 were adjusted by credit to "Sale proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to which opium had been supplied. Deducting from the realizations the prime cost (Rs. 8,76,816) paid to the Government of the United Provinces on account of the opium issued from the Government depôts, the balance of Rs. 14,54,410 represents the gain on sales during the year under report. The difference between this figure and that shown in column 23 of Imperial Form No. 1 is due to the fact that certain adjustments, which were made by the Accountant General during the year under review, were not taken into account in the above calculations. Deducting from the latter figure, *viz.*, Rs. 14,64,585, the marginally noted expenditure, the net profit to Government was Rs. 14,51,735 (inclusive of duty) against Rs. 13,48,767 (inclusive of duty). There was thus an increase of Rs. 1,02,968 or 7·6 per cent. which is explained by the rise in the issue rate of opium.

	Rs.
(1) Conveyance and packing charges at opium depôts in the British districts	11,152
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur	1,698
Total	12,850

52. Excluding stocks taken over at the beginning of the year by the incoming from the outgoing licensees which do not pass through the Government accounts, the total quantity of opium placed on sale at shops in British districts during the year was 49,943 seers as shown in Appendix J.

Retail transactions in British districts. Quantities placed on sale.

53. Appendix K furnishes, in respect of opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British districts aggregated 48,691 seers as compared with 48,074 seers in the previous year, an increase of 617 seers or 1·3 per cent. There is no doubt that the increase in the maximum selling price has had its effect on consumption in general. The increase above mentioned is small compared with the large increases of 2,794 seers or 6·8 per cent. and 4,487 seers or 10·3 per cent. during the two preceding years. It would have been still smaller but for the increase of 478 seers or 5·7 per cent. in the Town and Island of Bombay due, as in the previous year, partly to the sojourn in the City of Indian troops on their way to the front and partly to the large influx of Chinese workmen and sailors. Two districts showed fairly large increases, *viz.*, the Panch Maháls (255 seers or 13·04 per cent.) and Sholápur (250 seers or 4·9 per cent.), the former chiefly in consequence of the detection by the Excise staff of a few important cases which proved effective in suppressing illicit smuggling and the latter owing to the proximity of Hyderabad State territory where the price of opium ruled high. The latter cause is also responsible for the increase of 138 seers or 3·7 per cent. in East Khándesh. Besides these a few other districts showed increases varying from 1·06 per cent. to 14·1 per cent., notable instances being Thána (169 seers) where some unscrupulous licensees sold opium to Chinese in excess of the permissible limit for export to China, and Kaira (131 seers) where the prosperity of the year had no doubt its influence on consumption. On the other hand, Ahmedabad showed a large decrease of 600 seers or 10·7 per cent. owing partly to the increase in the maximum selling price and partly to the general decrease in the number of consumers, Broach of 145 seers or 6·8 per cent. and Násik of 122 seers or 5·7 per cent. The decreases in other districts were slight and varied from 1·1 per cent. in Dhárwár to 12·04 per cent. in Kolába.

Quantities sold in British districts.

54. The revenue from license fees for the retail vend of opium amounted to Rs. 2,80,779 against Rs. 2,46,683 in the previous year (column 22 of Imperial Form No. 1), an increase of Rs. 34,096 or 13·8 per cent. The actual fees for which shops were sold during the year amounted to Rs. 2,75,539 as compared with Rs. 2,35,318, an increase of Rs. 40,221 or 17·1 per cent. The districts which show marked increases are Ahmednagar (Rs. 12,883 or 72·5 per cent.), Bombay (Rs. 14,610 or 36·4 per cent.), Broach (Rs. 2,165 or 26·4 per cent.), Sholápur (Rs. 7,057 or 25·7 per cent.), Ahmedabad (Rs. 3,693 or 14·2 per cent.) and Poona (Rs. 2,765 or 9·02 per cent.). On the other hand decreases are noticeable in Násik (Rs. 2,400 or 20·3 per cent.), East Khándesh (Rs. 1,994 or 10·5 per cent.) and West Khándesh (Rs. 725 or 10·4 per cent.). With the exception of the Surat, Kánara, Dhárwár, Belgaum and Bijápur Districts, which showed slight decreases, varying from 1·1 per cent. to 12·1 per cent., the remaining districts yielded increased fees ranging from Rs. 18 to Rs. 1,198. The increases and decreases in the different districts may be attributed to the variation in consumption in the previous year on the sales of which the fees for the year under report were assessed.

License fees.

55. The total number of opium shops during the year under report was 751 (Imperial Form No. 3, column 25) against 763 in the previous year. An additional shop was opened in each of the districts of the Panch Maháls, Ratnágiri, Sátára and Poona and three in Broach. On the other hand, five shops in Ahmedabad and one in Belgaum remained closed during the year for want of bidders, while 13 were closed in the Kaira District because the number was found too large for the requirements of the district. There was thus a reduction of 12 in the total number of shops. The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and its preparations rose from 882 to 896, the

Number of retail opium shops and licenses to medical practitioners.

increase being noticeable in Bombay. Licenses of this class are not renewed every year, but remain in force until recalled or cancelled for breach of conditions or by reason of the death of the licensee. The increase represents the number of fresh licenses granted during the year.

Native States: quantities supplied.

56. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States during 1916-17 was 29,598 seers against 33,949 seers in the previous year.

Opium transactions of principal Native States in Gujarat and of other petty States in the Presidency.

57. Appendix L shows in detail the opium transactions of the Native States in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbars concerned as reproduced in column 7 of the Appendix. The total licit sales in the several Native States amounted in the year under report to 30,808 seers against 32,425 seers in the previous year, a decrease of 1,617 seers. This decrease is due to the increase in the selling price of opium. The increase in Mahi Kántha, Rewa Kántha and Cambay of 157, 386 and 46 seers respectively may be ascribed partly to the celebration of a large number of marriages and other ceremonies and partly to a prosperous agricultural season.

Opium transactions in the Baroda State.

58. During the year under report the area under poppy cultivation in the Baroda State was more than three times that of the previous year, *viz.*, 1,704 against 546 acres, and the total stock of opium was 83,268 seers. Of this quantity 2,602 seers were manufactured during the year and the remaining 80,666 seers represent the stock in hand at the beginning of the year. The total licit issues to licensed dealers were 11,813 seers, as shown in the margin, against 13,147 seers in 1915-16. The Navsári, Baroda, Amreli and Kadi divisions show decreases of 152, 867, 115 and 200 seers respectively. These decreases are attributed to the increase in the maximum selling price of opium. The rate of licit consumption per head of population was ·4 tola in Navsári, 1·1 in Baroda, ·9 in Amreli and ·4 in Kadi, against ·5, 1·3, 1·02 and ·4 tola respectively in the previous year. The stocks held at the end of the year were 67,018 seers.

	1916-17.	1915-16.
Navsári ...	1,017	1,169
Baroda ...	6,763	7,630
Amreli ...	1,391	1,506
Kadi ...	2,642	2,842
Total ...	11,813	13,147

Excise Opium Revenue. Total realizations.

59. The gross receipts of the year under report on account of Excise opium (omitting the amount of Rs. 8,76,816 realized on account of the prime cost which is credited to the Government of the United Provinces) were Rs. 17,48,396 (Imperial Form No. 1, columns 24, 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of the confiscated opium sent to the Ghazipur Opium Factory (*vide* Government Resolution No. 3799, dated the 7th June 1898), the aggregate gross revenue amounted to Rs. 17,51,396 against Rs. 16,15,248, in the previous year. The increase of Rs. 1,36,148 or 8·4 per cent. is due to the increase in the issue rate of opium as explained in paragraph 51 above. The figures of gross receipts include the amount of Rs. 30,519 subsequently refunded to the several Native States on account of the difference between the rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount similarly refunded during the previous year was Rs. 45,056. The decrease of Rs. 14,537 is explained by the fact that the quantity of opium imported during the year from British depôts was smaller than that imported during the previous year.

CHAPTER VIII.—Financial Results.

60. The total realizations of the year under report, as shown in column 33 of Imperial Form No. 1, are contrasted in the following table with those of the previous four years :—

	Realizations in				
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	1,45,65,065	1,50,96,574	1,49,68,913	1,50,28,812	1,76,62,871
2. Toddy	19,96,155	20,63,229	20,86,917	21,57,901	22,06,739
3. Imported foreign liquors and country liquors excised at tariff rates	2,58,265	2,61,972	2,90,794	4,26,385	6,80,273
4. Intoxicating drugs ...	7,45,993	9,24,487	8,60,475	10,58,421	11,63,277
5. Opium	12,15,040	15,55,066	15,67,031	16,09,979	17,45,364
6. Miscellaneous	84,441	27,167	44,740	47,982	48,219
Total ...	1,88,64,964	1,99,28,495	1,98,18,870	2,03,29,480	2,35,06,743

N.B.—The figures shown against item 1 are exclusive of the still-head duty on spirit issued from the Uran Distilleries for transport to Sind. This transport is now effected in bond.

As will be seen, the total excise receipts of the Presidency proper showed during the year an increase of Rs. 31,77,263, or about 15·6 per cent., as compared with those of the previous year and of Rs. 39,69,300 or 20·3 per cent. over the average realizations of the preceding three years (1912-13 to 1914-15). Every head contributed to this increase for the reasons explained in chapters III, IV, V, VI and VII respectively. Under country spirit it amounted to Rs. 26,34,059 or 17·5 per cent., under toddy to Rs. 48,838 or 2·3 per cent., under foreign liquors to Rs. 2,53,888 or 59·6 per cent., under intoxicating drugs to Rs. 1,04,856 or 9·9 per cent., and under opium to Rs. 1,35,385 or 8·4 per cent.

61. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year in the several districts of the Presidency proper, and Appendix N explains the difference between the collections of excise revenue as shown in the Accountant General's books and those given in Appendix M. As observed in the report for 1915-16, absolute accuracy in the figures of demands and balances for the financial year given in this report is not possible because in all districts, except Ratnágiri and Kánara (below-ghát), instalments of the tax on toddy-producing trees are paid according to the revenue year. The figures of collections are however correct.

Expenditure.

62. The expenditure of the Abkari and Opium Departments is classed together under the major head "Excise" and in general the same establishments perform preventive duties for both branches. The details of the expenditure debited to "Excise" in each district, according to the statements furnished to me monthly by the Accountant General, are given in Imperial Form No. 2 appended. The total expenditure for the year, exclusive of refunds and drawbacks (Rs. 76,944), was Rs. 9,07,204 against Rs. 9,78,157 in the previous year, the decrease, which amounts to 7 per cent., occurring chiefly under the head "Establishment," due partly to the abolition of certain charges of Assistant Collectors of Excise and partly to savings under general establishment. The decrease under the remaining items, which are of a fluctuating nature, calls for no comment.

The expenditure shown is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750), (2) the District Local Boards in the Presidency proper in lieu of the one anna cess on excise revenue previously allowed (Rs. 1,30,128), and (3) Native States whose Abkari and Hemp Drugs rights have been leased or acquired (Rs. 6,07,320). If these three items are included the gross total expenditure amounts to Rs. 18,65,346 against a gross revenue of Rs. 2,35,06,743, the net excise revenue of the year thus being Rs. 2,16,41,397 as against Rs. 1,81,22,219 in the previous year, an increase of 19·4 per cent. The Chief of Pálanpur and the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies received as before Rs. 45,865 as compensation for loss of transit duties on opium. The proportion of expenditure (excluding refunds, drawbacks and compensations) to net revenue was 4 per cent.

63. Coercive processes for the recovery of arrears of excise revenue were found necessary during the year under report in the districts of Surat, Kánara, Dhárwár, Belgaum, Bijápur and East Khándesh. Beyond the issue of notices, however, no further steps had to be taken except in the district of Bijápur. In Surat notices were issued in 48 cases—10 in the Mándvi Táluka, 26 in the Bulsár Táluka and 12 in the Olpád Táluka. In all cases the arrears were recovered. In Kánara there were as many as 60 cases, in all of which the dues were paid up on the issue of notices, in Dhárwár 66 cases—55 for the recovery of toddy revenue and 11 for the recovery of dues on account of hemp drugs, in Belgaum 35 and in Bijápur 132, in all but two of which no further action beyond the issue of notices was necessary. In one case the movable and in the other the immovable property of the licensee was attached. Seeing that the revenue to be collected amounted to more than two crores of rupees it is satisfactory that coercive processes had only to be resorted to to such a small extent.

Coercive processes for recovery of excise revenue.

64. The average revenue derived from a proof gallon of country spirits issued from distilleries and warehouses (including supplies from outside the Presidency) to shops in the districts under the separate shop system including Bombay City was Rs. 6-9-10, *i.e.*, Re. 0-2-11 more than that derived in 1915-16, as shown below :—

	1914-15.	1915-16.	1916-17.
1. Issues in proof gallons	21,72,878	21,56,850	25,97,972
	Rs.	Rs.	Rs.
2. (*a*) Still-head duty	1,17,54,682	1,20,15,002	1,49,84,231
(*b*) Vend fees	17,62,453	18,59,143	22,07,145
Total ...	1,35,17,135	1,38,74,145	1,71,91,376
	Rs. a. p.	Rs. a. p.	Rs. a. p.
3. (*a*) Rate of still-head duty per proof gallon.	5 6 7	5 9 2	5 12 3
(*b*) Rate of vend fee per proof gallon.	0 13 0	0 13 9	0 13 7
Total ...	6 3 7	6 6 11	6 9 10

CHAPTER IX.—Offences against Abkari and Opium Laws.

65. Appendix O shows the number of offences against the Abkari Law detected in each district during the year under report by Government establishments under the heads (1) offences relating to liquor, (2) offences relating to intoxicating drugs and (3) offences relating to cocaine. The total number of cases detected was 2,166 as against 1,950 in the previous year and the percentage of convictions to cases tried 96 as compared with 94·3. Of the cases detected 1,737 related to liquor, 110 to intoxicating drugs and 319 to cocaine against 1,725, 123 and 102 respectively in the previous year. Nine out of twenty district areas dealt with in this report showed an increase.

Offences against Abkari Law. Total number of cases detected.

66. Cases of illicit distillation and possession of implements for unlicensed manufacture of liquor decreased by 30 while those of illicit importation and possession increased by 20 and other offences pertaining to liquor by 22. The districts showing marked increases in the first category of cases are Thána (52) and Kaira (25). Both these districts are notorious for illicit distillation. The

Fluctuations in the number of liquor cases.

districts which show a decrease are East Khándesh (33), Ahmedabad (24), the Panch Mahâls (22), West Khándesh (22) and Násik (18). The districts showing striking increases in detected cases of illicit importation and possession are Bijápur (49), Ahmedabad (34) and West Khándesh (21) while Panch Mahâls, Surat and Sátára show a decrease of 36, 18 and 18 respectively. The noticeable variations in the miscellaneous cases were an increase of 49 cases in Thána and a decrease of 32 cases in East Khándesh.

Fluctuations in the number of intoxicating drugs cases.

There was a falling off in the number of cases relating to intoxicating drugs, the total offences under this head being 110 against 123 in the previous year. Cases of illicit cultivation of hemp and manufacture of intoxicating drugs decreased by 2, those of illicit importation by 25, while those of illicit transport, possession and sale increased by 14.

Fluctuations in the number of cocaine cases.

Offences relating to cocaine increased during the year under report from 102 to 319, due almost exclusively to the cocaine hawking trade in the City of Bombay, 314 cases having been detected there as against 100 in the previous year. Most of them occurred at the commencement of the year when the trade received an impetus consequent on the importation of the drug from Japan and Italy. The Excise Staff however resolutely grappled with the evil, with the result that it has almost disappeared. The cases detected in the mofussil were 2 in Ahmedabad of illicit possession, 2 in Surat of smuggling and 1 at the Kirkee Station in the Poona District, in which a person belonging to a wandering gang of Baluchis was found in possession of two phials containing 120 grains of cocaine.

Except where facilities exist for the commission of Excise crime through inadequacy of the preventive establishment and abundance of distilling bases, as was the case for instance till recently in the Kaira District, the increase or decrease of offences in a district generally connotes greater or lesser activity on the part of the Excise staff and thus in a district in which the number of cases detected in a given year is moderate it not rarely happens that it is appreciably greater the following year in consequence of one or two capable and energetic officers being posted to the district. A prosperous season which means demand for labour and good wages also contributes to a decrease in Excise crime and *pari passu* to an increase in licit consumption of liquor, as has been observed elsewhere in this report.

Fluctuations in the number of cases of drunkenness.

67. Appendix Q shows (1) cases of drunkenness on licensed premises and elsewhere in which convictions were obtained, (2) cases in which licensees were convicted for permitting drunkenness on their premises and (3) cases in which licensees were dealt with departmentally for permitting drunkenness in contravention of their license. The total number of cases detected was 6,088 as against 5,691 in the previous year. Of this total 6,085 cases are classed under head (1), ten being cases of drukenness on licensed premises and 6,075 of drunkenness elsewhere. No case occurred under head (2) against three in the previous year, while there were three cases under head (3) against one in the previous year. In Bombay the number of cases of drunkenness elsewhere than on licensed premises increased by 193 or 4·7 per cent. This slight increase is attributed to a large number of troops and camp followers having passed through Bombay during the year under report. There was also an increase of 136 in the number of such cases in the Poona District due to a similar cause.

Offences against the Opium Act.

68. Appendix P shows the number of cases investigated under the Opium Act. 238 such cases were brought to trial in British districts and 46 in Native States against 255 and 42 respectively in the previous year. Of this total 199 and 56 were on account of "Illegal possession" and "Illegal import" respectively. About 93 per cent. of the persons brought to trial were convicted. Of 343 seers of opium, 274 were seized in British districts and 69 in Native States. Of the fines adjudged Rs. 2,332 were recovered in British territory and Rs. 1,098 in Native States.

69. The Excise Intelligence Bureau which has been in existence for the past four years continued during the year under report the collection and publication of important information relating to Excise crime. The result of prosecutions in the Courts continues to be carefully watched by means of the reports received from Excise officers. The history sheets of important cocaine and opium smugglers published by the Bureau in 1915 are being revised. The Finger Print Branch, which was established in May 1915, recorded at the end of the year under report the finger prints of about 2,000 Excise offenders, and received during the year 67 finger impression slips for tracing previous convictions. The Department has no difficulty now in dealing with the finger prints of offenders.

The Excise Intelligence Bureau.

CHAPTER X.—General Remarks.

70. In a report of the length of the Excise Administration Report the reader is liable to be lost in a maze of details and figures with the result that it is difficult to extract the main points of interest in the year's administration. Before concluding therefore I will draw attention shortly to features of it which seem worthy of special notice.

71. It will be seen from paragraph 60 that, after a more or less stationary period from 1913-14 to 1915-16, there has been a very considerable rise in Excise Revenue from Rs. 2,03,29,480 in the latter year to Rs. 2,35,06,743 in the year under report. While (*a*) imported foreign liquors and country liquors excised at tariff rates, (*b*) intoxicating drugs and (*c*) opium account approximately for 2½ lakhs, 1 lakh and 1¼ lakhs respectively of the total increase of nearly 32 lakhs, the increased consumption of country spirit is accountable for upwards of 26 lakhs, that is, for the bulk of the total increase of revenue. The sales of country spirits have advanced (*vide* paragraph 23) by the large total of 3,30,086 proof gallons or 15·1 per cent. I have in the paragraph above mentioned given the reasons, so far as ascertainable, for this increase and, while others have doubtless contributed to a minor extent, there can, I think, be no doubt that the main reason was a favourable agricultural season, the next most important factor being probably the high wages prevailing generally for unskilled labour. East and West Khándesh alone produced one-third of the total increase. The large increase has justified and rendered expedient the general increase in still-head duty which has been sanctioned by Government for the current year.

Excise revenue—consumption of country spirit.

72. The year under report is further noteworthy as having been the last in which the monopoly system for retail vend has prevailed in any part of the Presidency. With the abandonment of that system in the few remaining areas in which it survived, namely, the Jawhár State, some tálukas of Thána and the Ratnágiri District, the whole Presidency—with the exception of the Akráni (West Khándesh), where the peculiar local conditions necessitate the maintenance of the out-still or lump-farming system—has now been brought uniformly under the contract distillery and separate shop system, which has unquestionably established its superiority over those previously tried.

Contract distillery and separate shop system now uniform throughout the Presidency with one minor exception.

73. Another relic of bygone days has also disappeared at the end of the year under report with the closing of the three remaining distilleries—two in Ratnágiri and one in Kánara—in which toddy spirit was manufactured.

Cessation of the manufacture and sale of toddy spirit.

74. The policy of weaning the drinking population from strong drink by gradually substituting the supply of liquor of lower strength has been successfully continued. 49 additional shops have been reserved for the exclusive sale of 60° U.P. liquor, while the policy of substituting 30° U.P. for 25° U.P. liquor has been so successful in the districts of Amednagar, Poona, Sátára and Sholápur, in which it was first introduced, that Government decided to extend it during the current year to all areas except Bombay City, the Gujarát

Gradual substitution of weaker for stronger liquor.

districts, the Deesa Cantonment, the Sankheda Mewas, the Mahi Kántha leased area and Kánara (below-ghát).

Intoxicating Drugs.

75. In my last report I was able to show a satisfactory decrease in the consumption of ganja from 49,593 seers in 1914-15 to 43,757 seers in 1915-16, consequent on the raising of the duty from Rs. 7-8-0 to Rs. 10 per seer. The consumption again shows an upward tendency in the year under report and it will probably be wise to make a further substantial enhancement of duty next year. I am in correspondence on the subject with the Excise Commissioners of Madras and the Central Provinces. The consumption of charas shows a considerable increase as compared with the previous year. It remains to be seen what effect will be produced by the 50 per cent. enhancement of duty applied in the current year and the reduction in the limit of possession, transport, etc., from 3 tolas to 1 tola. The constant policy is to reduce the consumption of drugs by every possible means, and to that end to restrict severely the number of shops and constantly to enhance the duty.

Relations with Native States.

Baroda.

76. I was able to report last year a settlement with Baroda of the long-standing differences regarding border rates. The settlement has been loyally adhered to on both sides to the mutual benefit of the British and Baroda Excise and Revenue administrations. Both the Collector of Surat and the Political Agent, Mahi Kántha, allude to the satisfactory results of the assimilation of rates. Further progress has been made this year as stated in paragraph 24 and the present policy of fixing rates on both sides in consultation will prevent future friction.

Kolhapur.

The Kolhápur Durbar have also now accepted the same policy of equalization of border selling rates with those in the adjoining British territory and have decreased the strength of liquor sold in their territory to equal that prevailing in Sátára and Belgaum.

Temperance movements.

77. I have stated in paragraph 25 that temperance movements were little in evidence during the year. The efforts of the Social Service League to discourage drinking among the mill-hands in Bombay and to provide them with healthy recreation are commendable. The more that can be done on these lines, especially in large cities, the better. The drinking of tea is largely on the increase throughout the country and I hope that well-placed tea shops will offer increasing counter-attractions to liquor shops. There is abundant scope in the cities of this Presidency for the energies of philanthropic persons and societies in the cause of temperance.

Distillery Branch.

78. The distillery branch has been efficiently managed by Mr. McDonald and has worked satisfactorily. New distilleries well situated and with modern equipment are badly needed to replace the existing distilleries at Uran, Surat and Mundhwa. Government have already decided to replace the six distilleries at Uran by a single one at Deoláli. I have recently recommended the building of a new distillery in the place of that at Surat, whose situation is open to every possible objection from a sanitary point of view, while its distance from the railway greatly increases the expense of manufacture. The Deputy Commissioner of Excise and I are engaged in seeking a suitable site for a new distillery in its place.

Personnel of the Excise Department.

79. I was compelled last year to comment adversely on the work of a considerable proportion of the officers of the Department. I regret to be compelled to say that further experience has confirmed that unfavourable opinion. During the year under report I received information leading to the conclusion that dishonesty was rampant among the Excise staff in the Thána District. Mr. R. L. Sinclair was appointed to the Thána charge and later put on special duty to hold an enquiry into the matter. With the help of the Collector, Mr. Bharucha, he was successful in bringing to light a most scandalous state of affairs. It was proved that almost the whole Excise staff of the district were in the regular pay of the licensees, some officers receiving bribes which more than doubled their salaries. The case has now been dealt with and the officers proved guilty have been punished. I fear that the dishonesty proved to

exist in Thána has not been confined to that district. I hope that the Thána example will not be lost on the Excise staff generally throughout the Presidency and that the Department will now by honest work live down its evil reputation.

It is not alone in the matter of honesty that improvement is called for. In the light of another year's experience, I can only repeat what I said in my last Administration Report that there is far too large a proportion of Inspectors and Sub-Inspectors of whom the Assistant Collectors have to report year after year that they are thoroughly slack and inefficient. I am endeavouring to improve the personnel of the Department and to obtain a better standard of work—

(1) by dismissing those who show themselves dishonest or incorrigibly lazy,

(2) by requiring higher educational qualifications from candidates for appointment as Sub-Inspectors,

(3) by insisting on good work as the main qualification for promotion and by making it clear to the staff that they will not receive promotion merely because they are eligible for it by seniority,

(4) by giving special promotion to officers who have done specially good work.

80. I believe that, while things are not as they should be now, we are on the high road to put them right, as I hope to show in my next paragraph. It is only just also that I should add that there are many officers, both in the gazetted and non-gazetted grades who have done excellent work. Among them I may mention Mr. Grennan, Excise Assistant Collector, Kaira, who with his Inspectors, under the able guidance of Mr. Ghosal, the Collector, has for the past three years made a valiant struggle against the illicit distillation prevalent in that district—a struggle which I hope the recently applied Mhowra Act will render even more effective than it has been in the past. Mr. Sinclair, whose services were lent from the Salt to the Excise Department, performed a signal service to the Department in bringing to light the disgraceful state of affairs in Thána and he was ably and zealously assisted by Ráo Sáheb Pandit. Mr. Smith has done another good year's work in the important Bombay charge and I may here specially mention the staff appointed to deal with the illicit cocaine traffic, whose energetic work has kept in check this pernicious trade which, after a period of quiescence, had again become active. Successful efforts were also made to deal with the illicit opium traffic in Bombay.

I cannot particularize further and will only say that, besides those specially mentioned, there are many officers of the Department who have done hard and unobtrusive work.

Amalgamation of the Salt and Excise Departments.

81. I believe that the amalgamation of the Salt and Excise Departments, which has taken effect since the close of the year under report, will prove an unmixed blessing to the Excise Department. While it will not be a panacea for all ills it will, I believe, supply that immediate control over the work of Assistant Collectors and their subordinates which I consider to be the greatest need of the Department. Nominally the work of the staff scattered over the Presidency has been controlled hitherto by the Commissioner with the assistance of the Collectors of districts. Neither control has been effective. The Commissioner is not omnipresent and omniscient and cannot in a given year test the quality of the work of more than a small fraction of the Excise staff. The Collector cannot efficiently control the work of his Excise Assistant, only a part of whose time and attention can be given to his district and has no means of gauging the demands on his Assistant outside his own jurisdiction: still less can he with his multifarious duties supervise the work of Excise Inspectors and Sub-Inspectors. Thus the Assistant Collector has hitherto been subject to little or no control and the work done in a given charge has therefore depended mainly on his ability, energy and activity without adequate superior guidance. As I pointed out in my report recommending amalgamation of the Salt and Excise Departments with the appointment of Deputy Commissioners to hold charge of the three Divisions, Revenue Assistant Collectors, though members

of the Indian Civil Service, are not left to do their work without guidance or control, and it is only a marvel that, under such a system as has hitherto existed, Excise administration has been carried on at all. The Commissioner has had the immediate management of a staff of whom he could personally know only a small proportion. In respect of members of the staff whom he did not know, he had, to guide him, only the opinion as to their merits of the Assistant Collector, and where he could not trust that opinion he was wholly at sea. The evils of such a system are self-evident. There is paper rule, not personal rule; intrigue instead of honest work is the order of the day. Good work probably goes unrewarded, bad work passes muster. With proper control I cannot conceive that the scandalous state of affairs recently discovered to exist in Thána could have gone on year after year. We are now, I believe, on the right lines to change all this. Assistant Collectors of Excise will work under one master, the Deputy Commissioner; the latter will have a staff of Inspectors and Sub-Inspectors with whose work he will be personally acquainted; he will have such powers as to give him real control of his staff and, in short, personal rule of the Department will be substituted for paper rule.

82. I therefore think that the auguries for the future of the Excise Department are of the brightest. I believe the fault lay in the system quite as much as in the men. Officers joined a Department in which dishonesty and slackness were traditional and they took their tone from that of the Department. I hope and believe that under the new régime, with energetic and efficient Deputy Commissioners and with a carefully selected personnel, the Department will be imbued with a new spirit, old and evil traditions will disappear, good work will be recognized and bad work punished; the good men will come to the top and the Department will take its tone from them.

I have the honour to be,

Sir,

Your most obedient servant,

S. R. ARTHUR,

Commissioner of Customs, Salt and Excise.

APPENDIX A.

Contracts for the manufacture and supply of country spirit.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof). Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals	Ahmedabad bonded warehouse.	0 15 11
Kaira ...			Anand bonded warehouse.	
Panch Mahals ...			Godhra distillery ...	
Broach ...			Broach bonded warehouse.	
Surat ...	Messrs. Carew and Company.	Government Central distillery at Surat.	Surat distillery ...	
			Bulsár bonded warehouse.	
			Bárdoli bonded warehouse.	
Dángs ...	Do. ...	Do. ...	Ahwa bonded warehouse.	0 14 0
Nandurbár Táluka (including the Nawápur Petha) and the Taloda and Sháháda Tálukas of the West Khándesh District.			Nandurbár bonded warehouse.	
Thána.				
Sálsette Táluka ...	Do. ...	Do. ...	Thána bonded warehouse.	0 15 0
Bassein do. ...			Bassein bonded warehouse.	
Máhim do. ...				
Dáhánu do. ...			Máhim bonded warehouse.	
Umbergaon Petha ...				
Bhiwandi and Kalyán Tálukas.	Messrs. Hormusji Maneckji Bhiwandiwalla and Co.	Uran Distilleries ...	Kalyán bonded warehouse.	0 15 0
Panwel and Karjat Tálukas of the Kolába District.	Do. ...	Do. ...	Panvel bonded warehouse.	0 15 0
			Karjat do. ...	
Rest of the Kolába District.	Do. ...	Do. ...	Mahád do. ...	1 1 0
			Alibág do. ...	
			Roha do. ...	
			Pen do. ...	
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery.	0 15 4
Ahmednagar ...			Ahmednagar bonded warehouse	
Sátára ...			Sátára bonded warehouse.	
Sholápur ...			Sholápur bonded warehouse.	
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse.	0 15 0
West Khándesh excluding the Nandurbár Táluka (with Nawápur petha) and the Taloda and Shahada Tálukas.			Málegaon bonded warehouse.	
East Khándesh ...			Dhulia distillery ...	
			Jalgaon bonded warehouse.	
Kánara (above-ghát)...	Khanápur Distillery Company.	(a)Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse.	1 2 0
Belgaum ...			Belgaum bonded warehouse.	
Dhárwár ...			Dhárwár bonded warehouse.	
			Gadag bonded warehouse.	
			Háveri bonded warehouse.	
Bijápur ...			Bijápur bonded warehouse.	
Kánara (below-ghát)...	Do. ...	Do. ...	Kumta bonded warehouse.	
Sankheda Mewas State in Rewa Kántha Agency.	Mr. Jamshedji Nassarwanji Ginwalla.	Wadia distillery ...	Wadia distillery ...	0 14 0
Mahi Kántha Leased area.	Messrs. Jamshedjee Nassarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Dabhoda distillery ...	Timba bonded warehouse.	0 15 11
			Málpur bonded warehouse.†	
			Vadagám bonded warehouse.	

(a) The distillery not being ready until the 15th January 1917, liquor was supplied from the Madras and Bengal Presidencies and Central Provinces.

* Closed on 31st May 1916.

† Closed on 7th March 1917.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1916-17.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality. ...	...	...	...	...	...
2	Kaira ...	.....	...	...	...	...	...
3	Panch Mahals ...	Godhra Municipality ...	...	...	1	...	1
4	Broach ...	1. Broach Municipality ... 2. Ankleshwar Táluka ... 3. Hánsot Mahál ...	...	3	...	...	3
5	Surat ...	1. Surat Municipality ... 2. Chorási Táluka ... Ránder Municipality ... 3. Olpád Táluka ... 4. Bárdoli Táluka including Válod. 5. Jalálpur Táluka ... 6. Chikhli do. ... 7. Bulsár do. ... 8. Párdi do. ... 9. Mándvi do. ...	...	...	1	...	1
6	Thána ...	1. Bándra Municipality ... 2. Thána do. ... 3. Sálsette Táluka ... 4. Bassein do. ... 5. Máhim do. ... 6. Dáhánu Táluka and Umbergaon Petha. 7. Kalyán Táluka ... 8. Bhiwndi do. ... 9. Murbád do. ... 10. Shábpur do. ... 11. Váda do. (excluding Mokháda Petha).	...	...	...	...	...
7	Bombay ...	One Committee for each of the seven Municipal Wards.	...	1	...	...	1
8	Kolába ...	1. Alibág Táluka ... 2. Pen do. ... 3. Panwel do. ... 4. Karjat do. ... 5. Roha do. ...	5	1	...	...	6
9	Ratnágiri ...	Ratnágiri town ...	1	...	...	...	1
10	Kánara ...	.....	...	3	2	...	5
11	Dhárwár ...	1. Dhárwár Municipality ... 2. Hubli do. ... 3. Gadag do. ...	...	3	...	...	3
12	Belgaum ...	Belgaum City and Cantonment Municipality.	...	3	...	...	3

(a) This meeting was held for the
(b) Meetings were held twice and the committees

B.

Details as to meetings of Committees in 1916-17.				Hours for sale at shops during 1916-17.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4				5		6
				A. M.	P. M.	
...	...	...	...	...	8 0	8 30	
...	...	...	...	...	9 0	8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
						8 0	Godhra town.
(a) 1	...	...	...	...	9 0	9 0	Rural areas.
...	..	...	...	...	9 0	8 30	Broach City and Ankleshwar town.
... 1	... 1	... 1	...	...		9 0	Rural areas.
...	...	...	...	...		8 0	Surat City.
...	...	...	..	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	9 0	8 30	Bulsár and Ránder towns.
...	...	...	...	...			
1	1	1	...	...			
...	...	...	...	...			
...	...	...	...	...			
(a) 1	...	...	...	...		9 0	Rural areas.
(a) 1	...	...	...	...		8 30	Thána, Kurla, Bándra, Kalyán and Bhiwndi towns.
...	...	...	...	...			
...	...	...	...	...			
(a) 1	...	...	...	...			
...	...	...	...	...			
1	1	1	...	...	9 0		
1	...	...	...	...			
1	2	2	...	...		9 0	Rural areas.
1	2	2	...	...			
1	...	...	...	...			
(a) 1	...	...	...	...			
(b) 9	9	6	3	...	9 30	9 30	
...	...	...	...	...			
1	...	...	...	...			
...	...	...	...	...	9 0	9 0	
1	...	...	...	...			
...	...	...	...	...			
1	2	2	...	...	9 0	8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
						9 0	Rural areas.
						8 30	Kárwár and Kumta towns.
...	...	...	...	...	9 0	9 0	Rural areas.
...	...	...	...	...		8 0	Dhárwár, Hubli, Gadag and Ránebennur towns.
...	...	...	...	...	9 30		
...	...	...	...	...		8 30	Rural areas.
						8 0	Belgaum, Athni and Nipáni towns.
...	...	...	...	...	9 30	8 30	Rural areas.

sake of general discussion.
were consulted by circulars seven times.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1916-17.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
13	Bijápur ...	Bijápur Municipality	...	..	2	...	2
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Sátára do. ...	...	...	...	...	...
16	Poona ...	1. Poona City Municipality... 2. Poona Cantonment and Suburban Municipality...	...	...	...	...	...
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingár Municipality.	...	...	...	...	...
18	Násik ...	1. Násik Municipality ... 2. Málegaon do. ...	1	...	...	...	1
19	West Khándesh	1. Dhulia Municipality ... 2. Nandurbár Táluka ... 3. Sákri do. ... 4. Táloda do. ... 5. Sháháda do. ... 6. Shirpur do. ... 7. Navápur Petha ...	...	2	...	...	2
20	East Khándesh ...	.....	...	4	...	...	4
		Total ...	7	10	6	...	33

B—*continued.*

Details as to meetings of Committees in 1916-17.				Hours for sale at shops during 1916-17.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
1	2	2	...	...	9 30	8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.
1	1	1	...	...	9 30	8 0	Sholápur City, Bársi and Pandharpur towns.
						8 30	Rural areas.
1	1	1	...	...	9 30	8 0	Sátára, Wái, Karád, Miraj and Sángli towns.
						8 30	Rural areas.
1	3	3	...	...	10 30	8 30	Poona City and Cantonment.
1	3	3	...	...	9 30	8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Ahmednagar City and Cantonment and Sangamner town.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 30	Násik City, Málegaon and Yeola towns and Málegaon Camp.
...	...	...	...	...		9 0	Rural areas.
2	2	2	...	...	9 30	8 30	Dhulia and Nandurbár towns.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
1	...	...	...	...		9 0	Rural areas.
...	...	...	...	...		8 30	Jalgaon, Násirábad, Bhusával, Parola, Amalner, Chopda, Dharangaon and Erandol towns.
...	...	...	...	...	9 30		
						9 0	Rural areas.
...	...	...	...	...	.....	...	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing for each British district of the Bombay Presidency excluding Bombay City the consumption of country spirit in urban and rural areas during the year 1916-1917.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i. e.* districts excluding columns 3 to 6).		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
				Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	251,239	73,124	14·0	576,570	14,818	1·2
2	Kaira ...	5	75,921	17,393	11·0	615,823	21,178	1·7
3	Panch Mahâls ...	1	22,144	8,037	17·4	300,551	55,154	8·8
4	Broach ...	2	54,747	33,515	29·4	251,970	23,931	4·6
5	Surat ...	3	141,529	63,146	21·4	512,580	185,862	17·4
6	Thána ...	5	80,850	63,413	37·6	801,459	231,120	13·8
7	Kolába ...	1	3,467	5,736	79·4	590,699	121,887	9·9
8	Ratnágirí ...	4	66,928	15,994	11·5	1,136,710	59,390	2·5
9	Kánara ...	2	28,502	8,268	13·9	402,046	32,130	3·8
10	Dhárwár ...	4	133,089	51,759	18·7	892,916	51,226	2·8
11	Belgaum ...	3	67,251	29,536	21·1	876,569	37,728	2·07
12	Bijápur ...	4	70,391	16,135	11·0	792,582	19,566	1·2
13	Sholápur ...	3	107,992	38,470	17·1	660,338	10,265	0·7
14	Sátára ...	3	41,569	10,346	11·9	1,039,709	26,559	1·2
15	Poona ...	3	183,074	118,846	31·2	888,438	31,929	1·7
16	Ahmednagar ...	2	48,147	27,017	26·9	897,158	8,256	0·5
17	Násik ...	3	69,280	38,262	26·5	835,759	76,932	4·4
18	West Khándesh ...	2	42,639	22,790	25·6	538,084	165,770	14·8
19	East Khándesh ...	8	122,380	40,694	15·9	912,506	121,099	6·4
	Total ...	61	1,611,139	682,481	20·3	13,522,467	12,94,800	4·6

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of per gallon for Mhowra and Toddy spirits; and (5) the incidence of duty, fees, etc., per proof gallon information for important towns or areas

2	3	4	5		6		7		
District.	Area.	Population.	(i) Consumption of country spirit in terms of proof.				Actual realisations.		
			1916-17.		Average of previous 5 years.				
			Total.	Rate per head of population.	Total.	Rate per head of population.	Still-head duty.	Deficiency.	Total.
	Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.
1 Ahmedabad	3,816	827,809	87,942	5·1	78,828	4·6	4,81,742 *51,597*	...	4,81,742 *51,597*
2 Kaira	1,595	691,744	38,571	2·7	26,519	1·8	1,15,581 *2,131*	...	1,15,581 *2,131*
3 Panch Maháls	1,606	322,695	63,191	9·4	58,155	8·7	1,59,865 *73,688*	...	1,59,865 *73,688*
4 Broach	1,467	306,717	57,446	9·0	61,637	9·6	3,37,476	...	3,37,476
5 Surat	1,653	654,109	249,008	18·3	264,218	19·4	11,09,614 *35,937*	...	11,09,614 *35,937*
6 Thána	3,573	882,309	294,533	16·0	313,115	17·0	16,94,351 *54,170*	...	16,94,351 *54,170*
7 Bombay	22	979,445	540,192	26·5	458,716	22·5	41,42,389	...	41,42,389
8 Kolába	2,131	594,166	127,623	10·3	123,849	10·0	6,17,372 *17,734*	...	6,17,372 *17,734*
9 Ratnágiri	3,998	1,203,638	75,384	3·0	81,680	3·3	2,25,634	...	2,25,634
10 Kánara (Below-ghát	1,306	430,548	21,318	4·5	21,725	4·7	61,723	...	61,723
10 Kánara (Above-ghát	2,639		19,080		20,660		1,36,676	...	1,36,676
11 Dhárwár	4,602	1,026,005	102,985	4·8	109,170	5·1	7,47,459 *67,534*	...	7,47,459 *67,534*
12 Belgaum	4,649	943,820	67,264	3·4	67,298	3·4	4,88,752 *98,321*	...	4,88,752 *98,321*
13 Bijápur	5,669	862,973	35,701	2·0	37,302	2·1	2,47,391 *9,225*	...	2,47,391 *9,225*
14 Sholápur	4,541	768,330	48,735	3·0	40,334	2·5	3,28,963 *17,845*	...	3,28,963 *17,845*
15 Sátára	4,825	1,081,278	36,905	1·6	38,981	1·7	2,49,956 *81,598*	...	2,49,956 *81,598*
16 Poona	5,349	1,071,512	150,775	6·7	126,180	5·7	11,47,191 *34,167*	...	11,47,191 *34,167*
17 Ahmednagar	6,586	945,305	35,273	1·8	29,533	1·5	2,70,752	...	2,70,752
18 Násik	5,850	905,039	115,194	6·1	109,111	5·8	6,19,479	...	6,19,479
19 West Khándesh	10,041	580,723	181,197 † 7,363	15·6	166,501	13·8	7,50,739 *60,663*	...	7,50,739 *60,663*
20 East Khándesh		1,034,886	161,793	7·5	166,685	7·7	8,54,070	...	8,54,070
Total for Districts ..	75,918	16,113,051	2,517,473	7·5	2,399,797	7·1	1,47,87,175 *6,04,410*	...	1,47,87,175 *6,04,410*

† In the Akráni tract of West Khándesh.

8			9		10		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling prices per gallon.		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1916-17.	Average of previous 5 years.	*25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
					6 0 (*a*)	3 0 (*a*)	
49,140	...	49,140	5,30,882	4,22,494	3 12 (*a-1*)	1 14 (*a-a*)	2-6 (*a-2*)
22,753		*22,753*	*74,350*	*34,333*	5 4 (*a-3*)	2 10 (*a-3*)	
					3 12 (*a-4*)	.....	(45° *U.P.*)
					3 0 (*a-5*)	1 8 (*a-5*)	2-12 (*a-4*)
					3 12 (*b*)	.....	(40° *U.P.*)
14,984	...	14,984	1,30,565	86 185			2-6 (*a-5*)
625		*625*	*2,756*	*4,522*	3 6 (*b-1*)	.....	3-0 (*b*)
							2-12 (*b-1*)
37 100	...	37,100	1 96,965	1,53,216	3 12 (*c*)	1 14 (*c*)	
24,047		*24,047*	*97,735*	*70,519*	3 0 (*c-1*)	1 8 (*c-1*)	...
27,282	...	27,282	3,64,758	3,65,353	6 0	3 0	...
					6 0 (*d*)	3 0 (*d*)	
1,74 933	...	1,74,933	12,84,547	12,19,537	5 4 (*d-1*)	2 10 (*d-1*)	...
1,880		*1,880*	*37,817*	*30,69)*	4 8 (*d-2*)	2 4 (*d-2*)	
					3 0 (*d-3*)	1 8 ((*d-3*)	
					6 12 (*e*)	3 6 (*e*)	
2,25,590	...	2,25,590	19,19,941	16,88,579	5 4 (*e-1*)	2 10 (*e-1*)	...
			54,170	*50,671*	6 0 (*e-2*)	3 0 (*e-2*)	
11,83,918	...	11,83,918	53,26,307	38,72,772	.....	.....	...
58,396	...	58,396	6,75,768	6,28,846			
490		*490*	*18,224*	*17,374*	5 4	2 10	...
39,454	...	39,454	2,65,088	2,52,940	4 8	2 4	...
7,555	..	7,555	69,278	44,175	3 12	.....	3 0
3,829	...	3,829	1,40,505	1,34,021	6 12	3 6	...
30,044	...	30,044	7,77,503	7,27,392			
1,522		*1,522*	*69,056*	*59,730*	6 12	3 6	...
28,009	...	28,009	5,16,761	4,66,422			
1,307		*1,307*	*99,628*	*86,509*	6 12	3 6	...
5,824	...	5,824	2,53,215	2,27,622			
105		*105*	*9,330*	*6,161*	6 12	3 6	...
29,502	...	29,502	3,58,465	2,88,158			
821		*821*	*18,666*	*16,681*	6 12	3 6	...
17,654	...	17,654	2,67,610	2,52,082			
2,240		*2,240*	*83,638*	*64,514*	6 12	3 6	...
59,522	...	59,522	12,06,713	9,57,112			
1,050		*1,050*	*35,217*	*25,904*	6 12	3 6	...
12,460	...	12,460	2,83,312	1,96,711	6 12	3 6	...
					6 12 (*f*)	3 6 (*f*)	
44,394	...	44,394	6,63,873	5,78,365	3 12 (*f-1*)	1 14 (*f-1*)	...
					5 4 (*f-2*)	2 10 (*f-2*)	
					6 0 (*f-3*)	3 0 (*f-3*)	
68,801	12,500	81,301	8,32,040	7,25,317	6 0 (*g*)	3 0 (*g*)	
6,935		*6,935*	*67,598*	*69,278*	3 12 (*g-1*)	1 14 (*g-1*)	...
					5 4 (*g-2*)	2 10 (*g-2*)	
76,620	...	76,620	9,30,690	9,02,022	6 12 (*h*)	3 6 (*h*)	...
					6 0 (*h-1*)	3 0 (*h-1*)	
21,95,011	12,500	22,07,511	1,69,94,686	1,41,89,324	.....	.....	...
63,775		*63,775*	*6,68,185*	*5,37,401*	.....	.....	...

Maximum selling prices per gallon.			Incidence per 1916-17.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	5 7 8	0 8 11	.....	6 0 7
.....	.....	...	2 15 11	0 6 3	.....	3 6 2
.....	.....	...	2 8 6	0 9 5	.....	3 1 11
.....	.....	...	5 14 0	0 7 7	.....	6 5 7
.....	.....	...	4 7 4	0 11 3	.....	5 2 7
.....	.....	...	5 12 1	0 12 3	.....	6 8 4
.....	.....	...	7 10 8	2 3 1	.....	9 13 0
.....	.....	...	4 13 5	0 7 4	.....	5 4 9
5 4	2 10	...	2 15 11	0 8 4	.....	3 8 3
4 8	.....	3 12	2 14 4	0 5 8	.....	3 4 0
.....	.....	...	7 2 7	0 3 3	.....	7 5 10
.....	.....	...	7 4 1	0 4 8	.....	7 8 9
.....	.....	...	7 4 3	0 6 8	.....	7 10 11
.....	.....	...	6 14 10	0 2 7	.....	7 1 5
.....	.....	...	6 12 0	0 9 8	.....	7 5 8
.....	.....	...	6 12 4	0 7 8	.....	7 4 0
.....	.....	...	7 9 9	0 6 4	.....	8 0 1
.....	.....	...	7 10 10	0 5 8	.....	8 0 6
.....	.....	...	5 6 1	0 6 2	.....	5 12 3
.....	.....	...	4 2 3	0 6 1	1 11 2	6 8 6
.....	.....	...	5 4 5	0 7 7	.....	5 12 0
.....	.....	...	5 14 3	0 14 0	0 0 1	6 12 4

(c) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries, depots and bonded warehouses.

D.

population; (3) the actual realisations on account of still-head duty, license fees, etc.; (4) the maximum selling prices of spirit consumed in each British district of the Presidency during the year 1916-17 and also similar of such districts for the same period.

12				13	
proof gallon of					
Average of previous 5 years.					
Still-head duty.	License fees.	Other receipts.	Total.		Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
4 13 5	0 8 8	...	5 6 1		(*a*) Ahmedabad City, Cantonment and 5 miles round.
					(*a-1*) Paránti j Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
2 13 8	0 5 7	...	3 3 3		(*a-a*) Paránti j Táluka, including Modása Mahál except nine shops in the Paránti j Táluka (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
					(*a-2*) Nine shops in Paránti j Táluka.
					(*a 3*) Rest of the district.
					(*a-4*) Deesa Cantonment.
2 1 2	0 9 1	...	2 10 3		(*a-5*) All the States and Tálukas under the Mahi Kántha Political Agency except Idár, Dánta and Pol and those mentioned under (*a-1*), (*a-a*), (*b*) and (*b-1*).
5 4 5	0 11 0	0 0 1	5 15 6		(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency.
4 0 5	0 9 6	...	4 9 11		(*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
					(*c*) Whole of the district and Bhadarwa, Dodka and Pandu Mewás States.
					(*c-1*) Sankheda Mewás in the Rewa Kántha Agency.
4 15 6	0 7 2	...	5 6 8		(*d*) Surat City and 5 miles round and Chorási and Olpád Tálukas and western part of Bulsár Táluka and the towns of Párdi and Umarsadi.
					(*d-1*) Jalálpur Táluka.
7 0 6	1 6 8	...	8 7 2		(*d-2*) Bárdoli, Mándvi and Chikhli Tálukas and Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár.
4 11 2	0 6 2	...	5 1 4		(*d-3*) The Dángs.
					(*e*) Sálsette Táluka and Bassein Town.
3 1 6	0 0 5	0 0 6	3 2 5		(*e-1*) Umbergaon Petha.
2 0 5	0 1 0	0 0 3	2 1 8		(*e-2*) Rest of the district.
6 3 4	0 5 5	0 0 1	6 8 10		
6 4 8	0 6 9	0 0 2	6 11 7		
6 8 8	0 6 7	0 0 2	6 15 5		
5 12 5	0 5 8	0 0 1	6 2 2		
6 7 4	0 11 9	...	7 3 1		
6 0 0	0 8 1	...	6 8 1		
6 14 2	0 11 4	...	7 9 6		
					(*f*) Násik City.
					(*f-1*) Peint Táluka.
6 2 2	0 8 10	0 0 1	6 11 1		(*f-2*) Baglan and Kalvan Tálukas.
					(*f-3*) Rest of the district.
4 12 5	0 9 0	...	5 5 5		(*g*) Dhulia, Sindkheda and Shirpur Tálukas.
					(*g-1*) Navápur Petha.
					(*g-2*) Rest of the district.
3 10 1	0 11 11	0 8 0	4 14 0		
					(*h*) Bhusával Town.
					(*h-1*) Rest of the district.
4 8 1	0 14 2	...	5 6 3		* 30° U. P. in the case of the districts of Poona, Ahmednagar, Sátára and Sholápur.
5 3 2	0 11 4	0 0 1	5 14 7		

Note.—Figures in italics in columns 7, 8 and 9 are for the Native States attached to British Districts for Abkári management.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

2	3	4		5		6	7	8	
Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (*a*).	License fees (*b*).	Total realisations.	
		1916-1917.		Average of previous 5 years.				1916-17.	Average of previous 5 years.
		Total gallons.	Rate per head of population	Total gallons	Rate per head of population				
			Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad City and Cantonment ...	216,777	69,502	15·4	52,407	11·6	4,03,973	43,070	4,47,043	3,60,904
2 Broach City	43,403	25,908	28·6	27,606	30·5	1,56,239	16,191	1,66,720	1,65,421
3 Surat City	114,808	48,242	20·1	50,374	21·3	2,83,159	31,855	3,15,606	2,98,266
Thána District.									
4 Thána Town	15,591	16,100	49·5	16,955	52·2	99,255	11,700	1,10,955	95,915
5 Bándra do.	24,286	23,394	46·2	22,601	44·7	1,28,553	16,966	1,45,519	1,27,783
6 Coorla do.	15,081	4,026	12·8	8,723	27·7	27,156	2,373	29,529	51,001
7 Bassein do.	9,598	11,658	66·3	10,579	52·9	59,389	10,060	69,449	57,893
Kolába District.									
8 Panvel Town	6,757	8,236	58·5	7,666	54·5	36,457	10,000	46,457	32,960
9 Alibág do.	3,437	5,736	79·4	3,835	52·7	25,356	2,245	27,601	17,711
Dhárwár District.									
10 Dhárwár City	30,289	11,073	17·5	10,708	17·0	78,290	3,300	81,590	72,511
11 Hubli Town	61,440	26,768	20·9	28,799	22·5	1,76,437	8,935	1,85,372	*2,02,537
12 Belgaum City and Cantonment	42,623	20,367	22·9	27,484	30·9	1,44,254	9,590	1,53,844	1,98,320
13 Sholápur City, Cantonment and places ten miles round.	105,575	36,739	16·7	26,170	11·9	1,56,375	21,507	1,77,882	1,69,519
14 Sátára City and Cantonment	19,145	9,956	24·9	10,469	26·2	64,245	6,105	70,350	68,417
15 Poona City and Cantonment	158,856	116,553	35·2	96,341	29·1	9,55,234	50,100	10,05,334	7,38,554
16 Ahmednagar City and Cantonment ...	42,940	24,558	27·4	21,174	23·7	1,88,961	9,140	1,98 101	1,38,327
17 Násik City	33,463	13,905	20·0	11,847	17 0	93,549	7,010	1,00,559	75,613
West Khándesh.									
18 Dhulia Town	30,800	16,375	25·5	12,925	20·1	85,303	11,015	96,318	70,987
East Khándesh.									
19 Jalgaon Town	17,867	5,689	15·3	6,709	18·0	30,437	7,015	37,452	36,680
20 Bhusával do.	18,312	12,058	31·6	10,049	26·3	75,662	9,090	84,752	61 203
Total for Towns ...	1,013,190	506,830	24·0	463,891	22·0	32,62,284	2,87,552	35,49,836	29,80,162

1	2	9		10			11			12
Serial No.	Towns.	Maximum selling prices of Mhowra or Molasses spirit per gallon.		Incidence per proof gallon of						Remarks.
				1916-17.			Average of previous 5 years.			
		25° U. P.	60° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment	6 0 0	3 0 0	5 13 0	0 9 11	6 6 11	5 1 5	0 9 5	5 10 10	(*a*) Figures in this column represent duty on liquor actually consumed.
2	Broach City	6 0 0	3 0 0	5 12 10	0 10 2	6 7 0	5 3 1	0 13 0	6 0 1	
3	Surat City	6 0 0	3 0 0	5 14 3	0 10 7	6 8 10	5 2 2	0 12 2	5 14 4	(*b*) Figures in this column represent fees for which shops were sold.
	Thána District.									
4	Thána Town	6 12 0	3 6 0	6 2 7	0 11 7	6 14 2	5 5 7	0 8 6	5 14 1	
5	Bándra do.			5 7 11	0 11 7	6 3 6	5 6 2	0 4 8	5 10 10	
6	Coorla do.			6 11 11	0 9 5	7 5 4	5 9 10	0 4 6	5 14 4	
7	Bassein do.			5 1 6	0 13 10	5 15 4	5 0 5	0 7 3	5 7 8	
	Kolába District.									
8	Panvel Town	5 4 0	2 10 0	4 6 9	1 3 5	5 10 2	4 4 9	...	4 4 9	
9	Alibág do.			4 6 9	0 6 3	4 13 0	4 5 1	0 5 0	4 10 1	
	Dhárwár District.									
10	Dhárwár City	6 12 0	3 6 0	7 1 1	0 4 9	7 5 10	6 3 2	0 9 10	6 13 0	
11	Hubli Town			6 9 6	0 5 4	6 14 10	*6 10 8	*0 10 10	*7 5 6	
12	Belgaum City and Cantonment	6 12 0 30° U. P.	3 6 0	7 1 4	0 7 6	7 8 10	6 7 9	0 10 7	7 2 4	* These are averages of previous three years as figures for five years are not available.
13	Sholápur City, Cantonment and places ten miles round.	6 12 0 30° U. P.	3 6 0	4 4 1	0 9 4	4 13 5	5 13 4	0 11 0	6 8 4	
14	Sátára City and Cantonment ...	6 12 0 30° U. P.	3 6 0	6 7 3	0 9 10	7 1 1	5 14 3	0 10 6	6 8 9	
15	Poona City and Cantonment ...	6 12 0 30° U. P.	3 6 0	8 4 3	0 6 11	8 11 2	6 11 3	0 14 0	7 9 3	
16	Ahmednagar City and Cantonment.	6 12 0 25° U. P.	3 6 0	7 11 1	0 5 11	8 1 0	5 14 9	0 10 3	6 9 0	
17	Násik City	6 12 0	3 6 0	6 11 7	0 8 1	7 3 8	5 12 6	0 8 2	6 4 8	
	West Khándesh.									
18	Dhulia Town	6 0 0	3 0 0	5 3 4	0 10 9	5 14 1	4 10 2	0 13 10	5 8 0	
	East Khándesh.									
19	Jalgaon Town	6 0 0	3 0 0	5 5 7	1 3 0	6 9 4	4 8 6	1 1 1	5 9 7	
20	Bhusával do.	6 12 0	3 6 0	6 4 5	0 12 1	7 0 6	5 2 10	1 2 8	6 5 6	
	Total for Towns ...	...	...	6 7 0	0 9 1	7 0 1	...	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX E.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold (a) at booths (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

1916-17.

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		Number of licenses issued for					Number of tree	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	4	...	4	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	31	...	...	...	31	...	31
3	Panch Mahals	.....	0 4 0	.....	.....	6,812	2	...	...	6,814	...	9,965
4	Broach	5 8 0	2 8 0	0 8 0	0 8 0	26	84	7	...	117	...	1,890
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 5 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	(b) ..... (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0	11,051	421	206	6	11,684	...	853
6	Thána	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 4 0	0 6 0	142	1,017	153	1	1,313	1,510	9,841
7	Bombay	12 0 0	6 0 0	0 9 0	.....	1	110	100	80	291	16,810	693
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	7	80	21	...	108	394	449
9	Ratnágiri	8 0 0	3 0 0	0 4 6	0 4 6	...	909	79	...	988	16,902	...
10	Kánara Below-ghát Kánara Above-ghát	8 0 0	3 0 0	0 6 0 0 6 0	0 6 0 0 6 0	... 1	190 ...	43 47	... ...	233 48	4,453 15	... 153
11	Dhárwár	6 0 0	3 0 0	0 6 0	0 6 0	...	20	109	...	129	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	12	81	...	93	...	...
13	Bijápur	6 0 0	3 0 0	0 6 0	0 6 0	...	98	96	...	194	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	0 6 0	...	10	11	1	22	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	0 9 0	80	...	8	1	89	...	...
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	15	40	29	2	86	26	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	...	1	7	...	8	...	...
18	Násik	6 0 0	2 0 0	0 9 0	0 9 0	5	34	22	...	61	...	...
19	West Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	3	5	...	8	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	2	3	...	5	...	...
	Total	.....	.....	.....	.....	18,171	3,083	1,085	91	22,331	40,110	23,574

Note.—The number of licenses issued for Native States

E.

. and (b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1916-17.

1915-16.													
licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
225	225	Gallons. 9,297	...	1	5	...	6	...	...	225	225	Gallons. 8,170	
...	31	.....	25	...	...	...	25	...	25	...	25	.....	(a) Kaira District and Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
...	9,985	.....	6,633	5	...	...	6,638	...	10,084	...	10,084	.....	
1,728	3,618	85,516	30	67	6	...	103	...	1,475	1,480	2,955	70,641	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jaláipur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages. (g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dángs. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsár-East for Kaliparaj. (k-1) Bulsár-West for Kaliparaj. (l) Sálsette and Basscin Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
166,156	167,009	3,201,341	11,547	386	211	2	12,146	...	1,112	158,433	159,545	3,053,208	
38,834	50,185	2,596,639	78	963	175	...	1,216	661	9,204	36,868	46,733	2,038,597	
3,538	21,041	1,542,394	1	110	100	80	291	16,955	733	3,513	21,201	1,524,583	
618	1,460	80,072	10	93	24	...	127	388	646	799	1,833	83,180	(q) Panvel and bagáyat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
...	16,902	1,151,901	...	871	78	...	949	17,469	...	...	17,469	1,231,924	
...	4,453	295,009	...	217	45	...	262	4,722	...	...	4,722	334,915	
1,771	1,939	33,689	...	19	27	...	46	16	235	1,908	2,159	57,183	
30,537	30,537	775,761	...	21	109	...	130	...	...	28,145	28,145	789,938	
24,665	24,665	495,323	...	16	79	...	95	...	...	23,528	23,528	577,857	
31,542	31,542	609,102	...	61	97	...	158	...	...	*29,951	*29,951	605,413	
12,115	12,115	326,261	...	10	11	...	21	...	...	8,028	8,028	323,360	
401	401	7,368	33	...	6	...	89	...	...	203	208	1,857	
8,886	8,912	432,079	7	23	28	2	65	...	...	8,369	8,369	417,015	
647	647	30,918	...	1	6	...	7	...	...	1,156	1,156	40,615	
1,968	1,968	32,623	14	31	21	...	66	...	...	1,468	1,468	25,437	
124	124	16,122	...	1	4	...	5	...	...	283	283	5,265	
230	230	3,971	...	3	2	...	5	...	...	274	274	4,536	
323,985	387,969	11,736,386	18,428	2,804	1,034	84	22,450	40,211	23,514	*304,636	*368,361	11,293,743	

was 70 compared with 72 in the previous year.

* Figures reported last year were not accurate.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Foreign Liquor.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1916-17.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
1		2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1916-17 ...	973,785	95,545	* 2,047	1,196	251,553	252,749	† 86,495
	1915-16 ...	928,630	87,067	2,364	7,747	270,447	278,194	78,649
	Sold by Licensees—							
1	Ahmedabad ...	1,858	380	7	...	4,728	4,728	953
2	Kaira ...	28	53	...	...	447	447	112
3	Panch Mahals ...	30	3	2	...	163	163	24
4	Broach ...	190	153	...	...	1,787	1,787	203
5	Surat ...	472	374	5	...	3,450	3,450	1,166
6	Thána ...	2,117	210	...	...	2,619	2,619	119
7	Bombay ...	343,682	59,101	3,544	2,076	194,392	196,468	194,669
8	Kolába ...	704	210	10	...	1,056	1,056	112
9	Ratnágiri ...	21	53	...	...	454	454	72
10	Kánara ...	181	133	...	...	493	493	68
11	Dhárwár ...	3,953	308	...	...	3,280	3,280	425
12	Belgaum ...	45,549	463	9	...	2,542	2,542	985
13	Bijápur ...	116	20	...	...	483	483	169
14	Sholápur ...	731	146	9	...	3,123	3,123	62
15	Sátára ...	3,045	342	13	2	2,704	2,706	266
16	Poona ...	213,572	2,150	81	11	15,137	15,148	3,577
17	Ahmednagar ...	71,907	1,423	...	...	6,018	6,018	1,016
18	Násik ...	72,736	389	15	...	2,807	2,807	128
19	West Khándesh ...	29	37	...	1	1,640	1,641	61
20	East Khándesh ...	4,068	237	5	...	2,819	2,819	141
	Total {1916-17 ...	764,998	66,185	3,700	2,090	250,142	252,232	204,328
	Total {1915-16 ...	545,406	59,201	3,230	3,051	203,907	206,958	185,233

* Includes 1,24[illegible] proof gallons.

† Includes 398 proof gallons of Perfumed Spirits.

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 7½ ‡ per cent. ad valorem *Rate of Duty during the year 1916-17 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.			Imp. Gals.		
United Kingdom ...	41	Ahmedabad	1,133	...	Cawnpore ...	9,904	...	
Java ...	79,621	...	...	...	Madras ...	203	...	
Unknown Country *vid* Calcutta.	692	...	...	...	.....	...	...	
Total ...	80,354	...	1,133	...	.....	10,107	...	

‡ The duty of 7½ per cent. *ad valorem* on locally made denatured spirit was abolished with effect from 15th January 1917.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

APPENDIX

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty and (4) the incidence of duty, fees, etc., per seer of the drugs consumed

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Reali	
		Total. (a)	Per head.	Gánja.	Bhánga.	Charas.	Duty. (b)	License fees. (c)
1	2	3		4				5
		Seers.	Tolas.				Rs.	Rs.
1	Ahmedabad	3,513	0·3	Rs. 10-0-0.	Re. 1-8-0.	Rs. 20-0-0.	35,421	7,350
2	Kaira	1,151	0·1				9,478	5,175
3	Panch Mahals	445	0·1				2,801	880
4	Broach	821	0·2				7,054	3,108
5	Surat	1,857	0·2				13,274	8,180
6	Thána	869	0·08				7,678	3,235
7	Bombay	18,862	1·5				2,20,976	35,795
8	Kolába	763	0·1				6,882	5,110
9	Ratnágiri	687	0·05				6,776	3,930
10	Kánara	1,064	0·2				10,640	8,324
11	Dhárwar	3,195	0·2				31,926	41,580
12	Belgaum	2,116	0·2				21,134	11,470
13	Bijápur	1,341	0·1				13,393	12,376
14	Sholápur	3,245	0·3				32,302	21,159
15	Sátára	5,649	0·4				56,235	12,365
16	Poona	5,150	0·4				47,921	43,280
17	Ahmednagar	2,549	0·2				24,538	24,625
18	Násik	3,024	0·3				28,752	22,540
19	West Khándesh	629	0·09				5,601	7,875
20	East Khándesh	2,166	0·2				19,067	16,246
	Total ...	59,096	0·3	...	...	...	6,01,849	2,94,603

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bhang. Number of Villages in which permitted.	Of Bhang. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Intoxicating Drugs produced during the year. Bhang.	Balance at the Warehouse on the 1st April 1916. Gánja.	Balance at the Warehouse on the 1st April 1916. Bhang.	Balance at the Warehouse on the 1st April 1916. Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Bhang.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Charas.	Total (columns 7 to 14). Gánja.	Total (columns 7 to 14). Bhang.	Total (columns 7 to 14). Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar ...	5	132 35	...	...	Ahmednagar ...	1,306 22	...	1,603 20	23 28	...	(a) 6 16	(b)28 14	...	2,916 18	52 2	...
Sátára District.																
Khánápur ...	1	123 2	...	...	Vita ...	757 1	...	274 35	...	...	...	...	...	1,731 36	...	...
					Bombay ...	...	...	141 39	19 12	20 29	572 0	165 29	179 31	713 39	185 1	200 20
					Surat ...	...	...	5 29	8 13	...	76 0	29 11	...	81 29	37 24	...
					Ahmedabad ...	...	...	34 12	6 31	3 19	(c) 55 2	(c) 42 1	26 30	89 14	48 32	30 9
Total ...	6	255 37	...	...		2,063 23	...	2,760 15	58 4	24 8	709 18	265 15	206 21	5,533 16	323 19	230 29

		M. s. t.
(a)	Include :— Excess found on reweighment ...	6 16 23
(b)	Do. do. ...	1 4 28
	Imported from Hoshiarpur ...	27 9 60
		28 14 8
(c)	Inclusive of dryage :—	
	Ganja	101 27 3 9
	Bhang	1 4 66
(d)	Includes dryage of	48 33

H.

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1916-17.

sations.		Incidence on consumption per seer.				Remarks.
Other items. (d)	Total.	Duty.	License fees.	Other items. (d)	Total. (e)	
		6			7	
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja, like Majam, etc., which are included in other sorts in column 22 of Imperial Form 4, being excluded.
.....	42,771	10 1 4	2 1 6	.....	12 2 10	
.....	14,653	8 3 9	4 7 11	.....	12 11 8	
.....	3,681	6 4 9	1 15 7	.....	8 4 4	
.....	10,162	8 9 6	3 12 7	.....	12 6 1	
.....	21,454	7 2 4	4 6 6	.....	11 8 10	
.....	10,913	8 13 4	3 11 7	.....	12 8 11	
.....	2,56,771	11 11 5	1 14 4	.....	13 9 9	
.....	11,992	9 0 4	6 11 2	.....	15 11 6	
.....	10,706	9 13 10	5 11 6	.....	15 9 4	
.....	18,964	10 0 0	7 13 2	.....	17 13 2	
.....	73,506	9 15 11	13 0 3	.....	23 0 2	
.....	32,604	9 15 10	5 6 9	.....	15 6 7	
.....	25,769	9 15 10	9 3 8	.....	19 3 6	
.....	53,461	9 15 3	6 8 4	.....	16 7 7	
.....	68,600	9 14 8	2 3 0	.....	12 1 8	
.....	91,201	9 4 11	8 6 6	.....	17 11 5	
.....	49,163	9 10 0	9 10 8	.....	19 4 8	
.....	51,292	9 8 2	7 7 3	.....	16 15 5	
.....	13,476	8 14 6	12 8 4	.....	21 6 10	
.....	35,313	8 12 11	7 8 0	.....	16 4 11	
.....	8,96,452	10 2 11	4 15 9	.....	15 2 8	(b) This is the duty on drugs actually consumed as shown in column 3. (c) This is the fee bid for shops at auction, while the figure in Imperial Form I, column 26, shows the sum realized during the year. (d) The figures on account of "other items" are not separately available, but they are included in column 30 of Imperial Form No. I. Column 6 showing incidence under "other items" is therefore also blank. (e) The figures given in this column do not take into account miscellaneous receipts from hemp drugs.

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1917.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1917.				Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.						Warehouse rent.			
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
687 21	28 25	...	342 0	...	...	(c) 1,192 23	(c) 12 26	...	694 14	10 31	...	224 7 6	25 0 0 to 60 0 0	20 0 0 to 30 0 0	.....
307 37	...	...	369 0	...	...	(d) 448 27	...	...	606 12	...	...	40 2 0	40 0 0 to 50 0 0	.....	.....
537 18	143 7	173 27	2 0	...	...	77 3	4 18	2 14	97 18	37 16	24 19	27 4 3	Ahmednagar and Vita 47 1 4	15 0 0	151 10 8
				...											
69 7	30 13	...	...	...	...	8 14 (f)	1 11 (f)	... (f)	4 8	6 0	...	2 0 3	50 0 0	17 8 0	.....
69 18	31 16	18 14	...	...	...	17 33	3 17	2 24	2 3	13 39	9 11	3 10 3	35 0 0	15 0 0	80 0 0
1,671 21	233 21	192 1	713 0	...	...	1,744 20	21 32	4 38	1,404 15	68 6	33 30	297 8 3			

(e) Inclusive of excess on reweighment—

	M.	s.	t.
Ganja	0	1	50
Bhang	0	1	35

(f) Inclusive of dryage—

Gánja	3	11	63
Bháng	0	34	27
Charas	1	9	34

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Opium Issues.

APPENDIX J.

Statement showing the quantities of opium issued from the local Government depôts to the opium licensees of the several British Districts and Native States of the Bombay Presidency during 1916-17.

Name of Depôt.	Issues from Government Depôts.			Remarks.
	British Licensees.	Native States.	Total.	
	Seers.	Seers.	Seers.	
Ahmedabad	5,545	...	5,545	
Kaira	5,359	3,276	8,635	
Panch Mahals				
Broach	2,017	1,140	3,157	
Surat	956	65	1,021	
Thána	600	...	600	
Bombay	9,123	3,360	12,483	
Kolába	283	13	296	
Ratnágiri	70	30	100	
Kánara	96	...	96	
Dhárwár	371	66	437	
Belgaum	304	490	794	
Bijápur	177	57	234	
Sholápur	5,412	953	6,365	
Sátára	1,672	830	2,502	
Poona	5,366	446	5,812	
Ahmednagar	5,431	...	5,431	
Násik	2,023	16	2,039	
West Khándesh ...	1,072	...	1,072	
East Khándesh ...	3,916	...	3,916	
Aden	78	...	78	
Baroda Cantonment ...	72	...	72	
Rájkot	...	16,502	16,502	
Pálanpur	...	1,168	1,168	
Sádra	...	1,186	1,186	
Total ...	49,943	29,598	79,541	

Note.—In addition to the above quantity, 170 seers were issued from the Bombay Depôt to the Military Department.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per seer of opium consumed in each British District of the Presidency during the year 1916-17.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total. (d)
1	2	3		4	5			
		Seers.	Tola.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	4,997	·5		49,970	29,670	254	79,894
2	Kaira	3,139	·4		31,390	14,831	147	46,368
3	Panch Mahâls	2,210	·5		22,100	9,865	41	32,006
4	Broach	1,999	·5		19,990	10,369	89	30,448
5	Surat	951	·1		9,510	4,515	52	14,077
6	Thána	590	·05		5,900	2,988	25	8,913
7	Bombay	8,780	·7		87,800	54,742	42	1,42,584
8	Kolába	285	·04	Rs. 10 per seer.	2,850	2,233	32	5,115
9	Ratnágiri	69	·005		690	393	19	1,102
10	Kánara	93	·02		930	342	36	1,308
11	Dhárwár	366	·03		3,660	1,910	19	5,589
12	Belgaum	300	·03		3,000	1,462	15	4,477
13	Bijápur	191	·02		1,910	1,156	19	3,085
14	Sholápur	5,363	·6		53,630	34,565	238	88,433
15	Sátára	1,659	·1		16,590	9,675	78	26,343
16	Poona	5,352	·4		53,520	33,425	207	87,152
17	Ahmednagar	5,402	·5		54,020	30,678	191	84,889
18	Násik	2,010	·2		20,100	9,434	181	29,715
19	West Khándesh	1,064	·1		10,640	6,215	73	16,928
20	East Khándesh	3,871	·3		38,710	17,071	1,274	57,055
	Total ...	48,691	·2	...	4,86,910	2,75,539	3,032	7,65,481

Serial Number.	District.	Maximum selling price per seer.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total. (d)	
		6	7				8
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	40	10	5 15 0	0 0 10	15 15 10	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	40	10	4 11 7	0 0 9	14 12 4	
3	Panch Mahâls	40	10	4 7 5	0 0 4	14 7 9	
4	Broach	45	10	5 3 0	0 0 9	15 3 9	(b) These are actual fees for which shops were sold.
5	Surat	45	10	4 12 0	0 0 10	14 12 10	
6	Thána	45	10	5 1 0	0 0 8	15 1 8	
7	Bombay	45	10	6 3 9	0 0 1	16 3 10	
8	Kolába	45	10	7 13 4	0 1 10	17 15 2	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
9	Ratnágiri	45	10	5 11 2	0 4 5	15 15 7	
10	Kánara	45	10	3 10 10	0 3 2	14 1 0	
11	Dhárwár	45	10	5 3 6	0 0 10	15 4 4	
12	Belgaum	45	10	4 14 0	0 0 10	14 14 10	
13	Bijápur	45	10	6 0 10	0 1 7	16 2 5	
14	Sholápur	45	10	6 7 1	0 0 9	16 7 10	
15	Sátára	45	10	5 13 4	0 0 9	15 14 1	
16	Poona	45	10	6 3 11	0 0 7	16 4 6	(d) The figures given in this column are exclusive of those on account of gain on sale-proceeds.
17	Ahmednagar	45	10	5 10 10	0 0 7	15 11 5	
18	Násik	45	10	4 11 1	0 1 5	14 12 6	
19	West Khándesh	45	10	5 13 6	0 1 1	15 14 7	
20	East Khándesh	45	10	4 6 7	0 5 3	14 11 10	
	Average ..	.....	10	5 10 7	0 1 0	15 11 7	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1916-1917.

	Name of State or Political Agency.	Stock on 1st April 1916.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch	1,464	3,240	...	...	4,704	3,016
2	Káthiáwár	1,526	16,562	9	11	18,108	15,722
3	Pálanpur	2,976	1,168	58	...	4,202	3,203
4	Mahi Kántha	656	1,186	...	...	1,842	1,548
5	Rewa Kántha	1,143	3,687	1	15	4,846	3,675*
6	Cambay	67	890	...	...	957	913
7	Other States	59	2,865	...	...	2,924	2,731
	Total for the year 1916-1917 ...	7,891	29,598	68	26	37,583	30,808
	Total for the year 1915-1916 ...	6,371	33,949	22	31	40,373	32,425

	Name of State or Political Agency.	Dryage.	Stock on 31st March 1917.	Population.	Rate of licit consumption per head of population.	Remarks.
		8	9	10	11	12
		Seers.	Seers.		Tola.	
1	Cutch ...	5	1,683	512,479	·5	*Includes 21 seers sent to the Ghazipur Opium Factory.
2	Káthiáwár ...	9	2,377	2,494,924	·5	
3	Pálanpur ...	14	985	515,216	·5	
4	Mahi Kántha ...	10	284	412,688	·3	
5	Rewa Kántha ..	18	1,153	665,120	·4	
6	Cambay ...	...	44	72,769	1·0	
7	Other States ...	1	192	2,488,670	·09	
	Total for the year 1916-1917 ...	57	6,718	7,161,866	·3	
	Total for the year 1915-1916 ...	57	7,891	7,161,866	·4	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1916-1917.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
1		2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	7,45,603	...	7,45,603	7,20,728	...	7,20,728	24,875	...	...	23,115	7,43,843	
2	Kaira ...	1,66,334	...	1,66,334	1,49,358	...	1,49,358	16,976	...	...	12,867	1,62,225	
3	Panch Maháls ...	3,06,218	...	3,06,218	2,98,627	...	2,98,627	7,591	...	...	13,285	3,11,912	
4	Broach ...	4,08,629	...	4,08,629	3,94,006	...	3,94,006	14,623	...	...	14,269	4,08,275	
5	Surat ...	19,54,683	...	19,54,683	19,08,489	...	19,08,489	46,194	...	...	50,204	19,58,693	
6	Thána ...	22,12,106	...	22,12,106	21,58,858	...	21,58,858	53,248	...	...	82,751	22,41,609	
7	Bombay ...	76,94,951	12,293	77,07,244	68,38,167	12,293	68,50,460	8,56,784	...	...	12,35,944	80,86,404	
8	Kolába ...	7,27,958	394	7,28,352	6,94,286	394	6,94,680	33,431	...	241	28,304	7,22,984	
9	Ratnágiri ...	4,34,383	...	4,34,383	3,51,172	...	3,51,172	82,860	...	351	93,939	4,45,111	
10	Kánara ...	3,05,400	618	3,06,018	2,80,829	133	2,80,962	24,571	309	176	25,256	3,06,218	
11	Dhárwár ...	11,89,730	...	11,89,730	11,58,059	...	11,58,059	31,671	...	...	42,671	12,00,730	
12	Belgaum ...	8,56,471	...	8,56,471	8,28,849	...	8,28,849	27,622	...	...	30,312	8,59,161	
13	Bijápur ...	4,66,562	...	4,66,562	4,57,296	...	4,57,296	9,266	...	...	7,830	4,65,126	
14	Sholápur ...	5,62,277	38	5,62,315	5,33,750	38	5,33,788	28,390	...	137	45,600	5,79,388	
15	Sátára ...	4,62,311	...	4,62,311	4,39,054	...	4,39,054	23,257	...	...	27,656	4,66,710	
16	Poona ...	14,81,484	...	14,81,484	14,12,430	...	14,12,430	68,886	...	168	72,177	14,84,607	
17	Ahmednagar ...	4,06,276	...	4,06,276	3,86,347	...	3,86,347	19,924	...	5	25,099	4,11,446	
18	Násik ...	7,28,258	...	7,28,258	6,94,762	...	6,94,762	33,496	...	...	38,779	7,33,541	
19	West Khándesh ...	9,22,743	250	9,22,993	9,15,944	250	9,16,194	6,799	...	...	8,143	9,24,337	
20	East Khándesh ...	9,83,546	...	9,83,546	9,47,668	...	9,47,668	35,878	...	...	46,755	9,94,423	
	Total ...	2,30,15,923	13,593	2,30,29,516	2,15,68,679	13,108	2,15,81,787	14,46,342	309	1,078	19,24,956	2,35,06,743	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1916-1917.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
1		2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	7,43,843	.....	23,115	7,20,728	...	24,875	7,45,603	
2	Kaira ...	4,74,137	2,98,627	(a) 26,152	1,49,358	...	16,976	1,66,334	(a) Includes Rs. 13,285 on account of Panch Maháls.
3	Panch Maháls ...	.....	.....	...	.....	2,98,627	7,591	3,06,218	
4	Broach ...	4,08,275	.....	14,269	3,94,006	...	14,623	4,08,629	
5	Surat ...	19,58,693	.....	50,204	19,08,489	...	46,194	19,54,683	
6	Thána ...	22,41,609	.....	82,751	21,58,858	...	53,248	22,12,106	
7	Bombay ...	80,86,404	.....	12,35,944	68,50,460	...	8,56,784	77,07,244	
8	Kolába ...	7,22,984	.....	28,304	6,94,680	...	33,431	7,28,111	
9	Ratnágiri ...	4,45,111	.....	93,939	3,51,172	...	82,860	4,34,032	
10	Kánara ...	3,06,218	.....	25,256	2,80,962	...	24,571	3,05,533	
11	Dhárwár ...	12,00,730	.....	42,671	11,58,059	...	31,671	11,89,730	
12	Belgaum ...	8,59,161	.....	30,312	8,28,849	...	27,622	8,56,471	
13	Bijápur ...	4,65,126	.....	7,830	4,57,296	...	9,266	4,66,562	
14	Sholápur ...	5,79,388	.....	45,600	5,33,788	...	28,390	5,62,178	
15	Sátára ...	4,66,710	.....	27,656	4,39,054	...	23,257	4,62,311	
16	Poona ...	14,84,607	.....	72,177	14,12,430	...	68,886	14,81,316	
17	Ahmednagar ...	4,11,446	.....	25,099	3,86,347	...	19,924	4,06,271	
18	Násik ...	7,33,541	.....	38,779	6,94,762	...	33,496	7,28,258	
19	West Khándesh ...	9,24,337	.....	8,143	9,16,194	...	6,799	9,22,993	
20	East Khándesh ...	9,94,423	.....	46,755	9,47,668	...	35,878	9,83,546	
	Total ...	2,35,06,743	2,98,627	19,24,956	2,12,83,160	2,98,627	14,46,342	2,30,28,129	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX O.

Statement showing the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to Liquor, (2) offences relating to Intoxicating Drugs and (3) offences relating to Cocaine during the year 1916-17.

Number.	District.	Cases Detected.										Total.	Cases in which convictions were obtained.
		Offences relating to Liquor.			Offences relating to Intoxicating Drugs.				Offences relating to Cocaine.				
		Illicit Distillation and Possession of Implements, etc., for the same.	Illicit Importation and Possession of Liquor.	Other miscellaneous offences.	Illicit cultivation and manufacture.	Illicit importation.	Illicit Transport, Possession or Sale.	Other miscellaneous offences.	Smuggling of Cocaine.	Illicit possession.	Unlicensed sale.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad ...	52	44	5	...	...	...	...	...	2	...	103	100
2	Kaira ...	216	41	11	3	...	1	...	...	...	...	272	244
3	Panch Mahals ...	121	11	28	...	...	...	1	...	...	...	161	155
4	Broach ...	...	11	2	...	...	...	...	...	...	...	13	13
5	Surat ...	21	38	23	...	...	...	4	2	...	...	93	89
6	Thána ...	130	53	113	1	...	...	...	...	...	...	297	291
7	Bombay ...	...	11	70	...	11	17	...	1	295	18	423	423
8	Kolába ...	22	20	12	...	...	...	...	...	...	...	54	51
9	Ratnágiri ...	3	30	8	...	...	1	...	...	...	...	42	28
10	Kánara ...	2	14	27	1	...	...	2	...	...	...	46	39
11	Dhárwár ...	15	10	9	3	...	6	2	...	...	...	45	43
12	Belgaum ...	12	16	20	5	3	2	1	...	...	...	59	53
13	Bijápur ...	15	63	16	4	...	1	...	...	...	...	99	96
14	Sholápur ...	1	6	2	...	...	1	...	...	...	...	10	10
15	Sátára ...	1	3	3	1	...	...	...	...	...	...	8	7
16	Poona ...	1	2	2	...	...	2	...	...	1	...	8	8
17	Ahmednagar ...	...	4	1	...	...	1	...	...	...	...	6	6
18	Násik ...	46	25	10	...	...	...	1	...	...	...	82	75
19	West Khándesh ...	169	71	2	...	2	...	...	...	...	...	244	243
20	East Khándesh ...	26	33	9	...	23	9	1	...	...	...	101	96
	Total (1916-17 ...	853	506	378	18	39	41	12	3	298	18	2,166	2,089
	Total (1915-16 ...	883	485	336	20	64	(a)27	12	...	102	...	1,950	1,838

NOTE.—Statistics of cocaine offences have been embodied in this appendix as per Government Memorandum No. 5825, dated 10th May 1917, and certain columns which are now superfluous have been omitted.

(a) The figure "129" given in the report for 1915-16 included 102 cocaine cases which are shown separately in column 11 of this appendix.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1916-17.

No.	British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
		Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines. Total amount adjudged.	Fines. Amount recovered.	Fines. Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Seers. t. grs.
1	Ahmedabad ...	...	...	2	...	3	...	...	...	5	5	...	5	...	...	115 0 0	115 0 0	44	0 2 45
2	Kaira ...	1	1	8	1	2	...	...	...	13	16	3	13	30	...	191 0 0	191 0 0	.....	0 47 66
3	Panch Mahâls ...	...	...	...	...	16	...	...	...	16	18	...	18	435	...	168 0 0	168 0 0	15 Simple. 20 Rigorous.	51 2 146½
4	Broach ...	...	...	5	...	...	...	...	...	5	5	1	4	...	...	15 0 0	15 0 0	.....	0 5 22½
5	Surat ...	...	...	6	...	...	...	...	...	6	13	1	12	...	...	162 0 0	117 0 0	20	0 13 45
6	Thána ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	5 0 0	.....	5 Rigorous.	(b) 0 1 45
7	Bombay ...	...	...	99	5	18	1	...	...	123	140	1	139	1,994	...	5,974 0 0	139 0 0	162	216 4 2
8	Kolába ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9	Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
10	Kánara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
11	Dhárwár ...	...	...	2	...	...	...	...	...	2	3	1	2	30	...	25 0 0	25 0 0	.....	0 3 78
12	Belgaum ...	...	...	2	...	...	...	...	...	2	(a) 8	5	3	60	30	35 0 0	35 0 0	.....	(c) 0 33 45
13	Bijápur ...	...	...	...	1	...	...	...	...	1	1	...	1	...	...	2 0 0	2 0 0	.....	.....
14	Sholápur ...	...	...	18	...	...	...	...	...	18	18	...	18	...	30	174 0 0	174 0 0	90	0 27 81
15	Sátára ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
16	Poona ...	1	...	...	...	...	...	...	1	2	2	1	1	...	...	10 0 0	10 0 0	.....	.....
17	Ahmednagar ...	...	...	2	1	...	...	...	...	3	3	...	3	15	...	60 0 0	60 0 0	.....	0 10 18½
18	Násik ...	...	...	7	4	...	...	3	1	15	23	4	19	150	...	400 0 0	400 0 0	.....	(d) 0 3 90
19	East Khándesh ...	...	2	4	2	13	...	...	2	23	30	5	25	186	21	846 0 0	846 0 0	.....	5 7 90
20	West Khándesh ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	30 0 0	30 0 0	15 Simple.	0 4 60
21	Baroda Cantonment ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	5 0 0	5 0 0	.....	0 2 45
	Total of British Districts for the year 1916-17 ...	2	3	159	14	52	1	3	4	238	289	22	267	2,900	81	8,217 0 0	2,333 0 0	371	274 25 159½
	Do. for the year 1915-16 ...	2	2	147	5	70	1	17	11	255	283	19	263	1,873	22	4,859 0 0	3,783 0 0	1,090	132 61 107½
	Native States.																		
1	Cutch ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
2	Káthiáwár ...	...	...	1	...	...	...	...	...	1	4	...	4	...	...	40 0 0	40 0 0	.....	1 2 20
3	Cambay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
4	Pálanpur ...	...	...	28	...	2	...	1	...	31	50	3	47	926	90	2,056 0 0	681 0 0	7,214	64 41 5½
5	Mahi Kántha ...	...	...	5	...	...	...	...	...	5	5	1	5	120	30	172 0 0	172 0 0	60 Rigorous. 15 Simple.	0 54 56½
6	Rewa Kántha ...	...	...	6	...	2	...	1	...	9	11	...	11	75	...	205 0 0	205 0 0	83	3 3 97
7	States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8	Do. Surat Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9	Do. Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
	Total of Native States for the year 1916-17 ...	...	...	40	...	4	...	2	...	46	70	4	67	1,121	120	2,473 0 0	1,098 0 0	7,372	69 20 179
	Do. for the year 1915-16 ...	...	...	40	2	..	...	...	...	42	48	4	44	1,433	...	666 8 0	422 5 9	194	52 60 103½
	Grand Total of British Districts and Native States for the year 1916-17 ...	2	3	199	14	56	1	5	4	284	359	26	334	4,021	201	10,690 0 0	3,430 0 0	7,743	343 46 158½
	Do. for the year 1915-16 ...	2	2	187	7	70	1	17	11	297	331	23	307	3,306	22	5,465 8 0	4,205 5 9	1,284	185 42 30½

(a) One accused died before trial.

(b) 35 tolas and 73 grains of chandul were also seized.

(c) 12 tolas and 140½ grains of chandul and 16 tolas and 10 annas of opium water were also seized.

(d) 90 grains of chandul were also seized.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX Q.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff or contravention of their license in this particular during the year 1916-17.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	6	48	.....	.....	
Kaira ...	.....	19	.....	1	
Panch Maháls ...	.....	18	.....	.....	
Broach ...	.....	39	.....	.....	
Surat ...	.....	37	.....	.....	
Thána ...	4	74	.....	.....	
Bombay ...	.....	4,313	.....	.....	
Kolába ...	.....	40	.....	.....	
Ratnágiri ...	.....	23	.....	.....	
Kánara ...	.....	12	.....	.....	
Dhárwár ...	.....	7	.....	.....	
Belgaum ...	.....	46	.....	.....	
Bijápur ...	.....	20	.....	.....	
Sholápur ...	.....	153	.....	.....	
Sátára ...	.....	57	.....	.....	
Poona ...	.....	874	.....	.....	
Ahmednagar ...	.....	36	.....	.....	
Násik ...	.....	90	.....	.....	
West Khándesh ...	.....	56	.....	.....	
East Khándesh ...	.....	113	.....	2	
Total 1916-1917 ...	10	6,075	.....	3	
Total 1915-1916 ...	2	5,685	3	1	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX R.

Table showing convictions for drunkenness in the Municipal areas in each British District of the Presidency during 1916-17 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1914-15.		1915-16.		1916-17.		Remarks.
		Number of persons convicted for drunkenness	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Ahmedabad.								
Ahmedabad City... ...	213,727	29	1·3	75	3·5	77	3·6	
Modása	6,968	...	...	2	2·9	2	2·9	
Dhandhuka	8,038	...	...	...	...	...	...	
Viramgám	20,769	...	...	3	1·4	...	...	
Gogha	2,959	1	3·4	2	6·8	...	...	
Sánand	6,474	...	...	...	...	2	3·08	
Prántij	5,517	2	3·6	1	1·8	1	1·8	
Dholka	13,693	1	·7	...	...	1	·7	
Dholera	6,050	...	...	...	...	1	1·65	
Mandal	4,334	...	...	...	...	...	...	
Ránpur	5,755	...	...	...	...	...	...	
Kaira.								
Kapadvanj	13,126	6	4·6	4	3·0	1	0·76	
Nadiád	27,145	11	4·05	6	2·2	...	...	
Mahuda	6,815	3	4·4	3	4·4	3	4·4	
A'nand	10,139	3	2·9	14	13·8	6	5·9	
Dákor	7,785	1	1·3	6	7·7	4	5·1	
Umreth	13,651	8	5·9	3	2·2	...	...	
Kaira	7,393	...	...	3	4·0	5	6·76	
Mehmedabad	6,222	12	19·3	3	4·8	...	...	
Borsad	11,858	...	...	...	...	...	...	
Panch Mahals.								
Godhra	21,319	...	...	...	...	...	...	
Dohad	9,303	4	4·3	...	...	...	...	
Broach.								
Broach	43,403	8	1·8	16	3·7	26	5·9	
Anklesvar	11,344	18	15·8	13	11·4	11	9·6	
Jambusar	8,991	7	7·8	...	...	2	2·2	
Surat.								
Surat City	114,868	9	0·8	15	1·3	5	0·4	
Ránder	10,352	5	4·8	...	...	...	...	
Bulsár	13,082	4	3·05	4	3·05	4	3·05	
Thána.								
Thána	15,591	28	17·9	50	32·1	22	14·1	
Kurla	15,081	7	4·6	1	0·66	9	5·9	
Bándra	24,286	16	6 6	32	13·2	42	17·2	
Bassein	9,598	4	4·2	5	5·2	6	6·2	
Kelva Máhim	7,522	2	2·7	...	...	...	...	
Kalyán	11,386	4	3·5	17	14·9	20	17·5	
Bhiwndi	13,292	...	...	14	10·5	1	0·75	
Bombay	979,445	4,536	46·3	4,120	42·1	4,313	44·0	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1914-15.		1915-16.		1916-17.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Kolába.								
Alibág	5,519	1	1·8	1	1·8	6	10·8	
Panvel	6,757	...	...	2	3·0	...	...	
Pen	6,169	...	...	1	1·6	6	9·7	
Mátherán	2,756	...	...	...	...	...	...	
Roha	5,464	...	...	1	1·8	1	1·8	
Mahád	6,795	...	...	9	13·2	4	5·9	
Uran	4,161	...	...	...	...	...	...	
Karjat	1,461	3	20·5	19	130·0	...	...	
Ratnágiri.								
Vengurla	8,309	1	1·2	...	...	7	8·4	
Rájápur	6,349	1	1·6	3	4·7	3	4·7	
Chiplun	10,504	...	...	7	6·6	3	2·8	
Ratnágiri	149,867	...	...	...	...	2	0·1	
Kánara.								
Kárwár	18,164	5	2·7	3	1·6	2	1·1	
Kumtha	10,343	4	3·8	2	1·9	2	1·9	
Honávar	7,191	...	...	...	...	...	...	
Bhatkal	7,141	...	...	...	...	...	...	
Sirsi	6,375	1	1·5	5	7·8	4	6·3	
Haliyál	5,505	...	...	...	...	2	3·6	
Dhárwár.								
Dhárwár	30,289	...	...	2	0·6	3	0·9	
Hubli	61,440	160	26·0	21	3·4	3	·5	
Ránebennur	10,931	1	·9	...	...	...	...	
Navalgund	7,045	1	1·4	...	...	...	...	
Byádgi	3,966	...	...	...	...	...	...	
Nargund	6,028	...	...	...	...	...	...	
Gadag	30,429	...	...	...	...	...	...	
Haveri	5,860	...	...	...	...	...	...	
Belgaum.								
Belgaum	29,109	26	8·9	...	...	8	2·7	
Nipáni	10,779	...	...	1	0·9	6	5·5	
Athni	11,160	1	0·9	...	...	1	0·9	
Saundatti	5,315	...	...	5	9·4	3	5·6	
Yamkanmardi	4,486	...	...	...	...	...	...	
Gokák	5,607	...	...	...	...	...	...	
Bail Hongal	9,610	3	3·1	...	...	...	...	
Chikodi	6,897	...	...	11	15·9	1	1·4	
Bijápur.								
Bijápur	28,589	10	3·5	6	2·1	...	...	
Ilkal	10,233	...	...	4	4·0	3	2·9	
Bágalkot	17,294	3	1·7	...	...	7	4·0	
Guledgud	15,249	1	·7	...	...	2	1·3	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1914-15.		1915-16.		1916-17.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Sholápur.								
Sholápur	55,237	64	11·6	48	8·7	97	17·6	
Pandharpur	28,550	17	5·9	12	4·2	15	5·3	
Karmála	6,803	...	...	...	...	1	1·5	
Bársi	16,704	9	5·4	8	4·8	31	18·5	
Sángola	5,449	2	3·7	2	3·7	...	...	
Sátára.								
Sátára City	15,893	4	2·5	27	17·0	23	16·4	
Suburban	3,252	1	3·07	...	...	1	3·07	
Rahimatpur	5,896	...	...	...	...	...	...	
Islámpur	8,574	...	...	1	1·17	4	4·6	
Tásgaon	6,825	2	2·9	...	...	...	...	
Mhasvad	5,001	1	2·0	...	...	...	...	
Mahábleshvar	4,112	8	19·5	...	...	9	21·9	
Panchgani	1,042	...	...	16	153·5	1	9·6	
Wái	5,333	...	...	3	5·6	1	1·9	
Vita	4,992	1	2·0	2	4·0	2	4·0	
Karád	10,081	15	14·9	3	2·9	10	9·9	
Astha	9,351	2	2·1	...	...	...	...	
Poona.								
Junnar	8,820	17	19·3	10	11·3	9	10·2	
Khed	3,303	16	48·4	8	24·2	...	...	
A'landi	1,624	...	...	...	...	...	...	
Talegaon Dábháde ...	4,907	17	34·6	13	26·5	19	38·7	
Lonávla	10,805	34	31·5	40	37·0	41	37·9	
Ghodnadi	4,246	3	7·1	7	16·5	3	7·06	
Sásvad	2,159	1	4·6	3	13·9	9	41·7	
Jejuri	2,657	...	...	7	26·3	...	...	
Bárámati	10,189	7	6·9	4	3·9	9	8·8	
Indápur	2,352	...	...	1	4·2	...	...	
Poona Cantonment ...	43,645	260	59·6	265	60·7	421	96·4	
Kirkee Cantonment ...	14,030	80	57·02	75	53 4	127	90·5	
Poona City	108,052	370	34·2	305	28·2	236	21·8	
Ahmednagar.								
Ahmednagar	33,878	15	4·4	7	2·0	6	1·7	
Sangamner	11,446	...	...	...	...	...	...	
Ahmednagar Cantonment.	9,062	161	177·6	67	73·9	55	60·7	
Vámbori	4,714	...	...	...	...	...	...	
Kharda	5,888	...	...	...	...	...	...	
Násik.								
Násik City	33,463	10	3·0	11	3·3	22	6·57	
Trimbak	3,889	1	2·5	2	5·1	3	7·7	
Sinnar	3,125	7	22·4	9	28·8	17	54·4	
Igatpuri	7,596	...	...	2	2·6	4	5·26	
Devláli Camp	1,834	...	...	...	...	...	...	
Manmád	3,495	2	5·7	...	...	10	28·6	
Yeola	16,275	16	9·8	3	1·8	10	6·1	
Málegaon	19,060	7	3·7	3	1 6	3	1·6	
Nandgaon	6,961	19	27·3	...	...	7	10·05	

APPENDIX R—*concluded.*

Name of Municipality.	Population as per Census of 1911.	1914-15.		1915-16.		1916-17.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
West Khándesh.								
Dhulia	30,800	57	18·5	16	5·1	15	4·87	
Nandurbár	11,510	1	0·9	4	3·5	8	6·95	
Sháháda	5,402	5	9·2	...	...	3	5·5	
Sindkheda	5,264	...	...	2	3·8	4	7·5	
Taloda	5,937	...	...	4	6·7	2	3·36	
Betáwad	4,170	...	...	...	...	...	...	
Shirpur	9,022	1	1·1	1	1·1	1	1·1	
East Khándesh.								
Dharangaon	14,613	3	2·05	6	4·1	3	2·05	
Bhusával	18,312	18	9·8	16	8·7	11	6·0	
Erandol	13,108	...	...	4	3·05	...	...	
Párola	14,177	2	1·4	2	1·4	7	4·9	
Ráver	7,428	6	8·0	2	2·7	...	...	
Yával	9,147	4	4·4	3	3·3	...	...	
Amalner	12,380	8	6·4	2	1·6	4	3·2	
Jalgaon	17,867	11	6·2	10	5·3	8	4·4	
Chopda	15,818	10	6·3	4	2·5	7	4·4	
Sávda	6,624	2	3·0	1	1·5	1	1·5	
Faizpur	7,149	9	12·5	...	...	1	1·4	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

PROVINCIAL STATEMENT A.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of foreign spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and malt Liquors manufactured in the Presidency proper Form No. V (fee ranging from Rs. 100 to Rs. 300 per annum).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder:							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Ahmedabad ..	...	...	...	...	...	...	...	...	...
2. Town and Island of Bombay.	42	10,510	90,184	1,268,124	176,486	2,088	612	31,922	6
Total {1916-17 ..	42	10,510	90,184	1,268,124	176,486	2,088	612	31,922	6
{1915-16 ..	45	9,666	103,058	817,450	...	2,848	3,394	76,134	...

S.

STATEMENT A.

in the Bombay Presidency proper during the year 1916-17.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	*25,709	...	...	.....	...	.....	...	* Proof gallons from Mr. Anklesaria's distillery.
...	13,835	22	...	.....	...	.....	...	
...	39,544	22	...	.....	...	.....	...	
...	19,767	10,389	...	.....	...	.....	...	

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13
	FOREIGN SPIRITS AND FERMENTED LIQUORS.											
	Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
Name of District.		Sales thereunder.				Sales thereunder.						
	Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals		Gals.	Gals.	Gals.
1 Ahmedabad ...	11	350	3,611	1,252	...	...	...	...	5	18	930	228
2 Kaira ...	3	53	447	28	...	...	...	...	...	...	...	...
3 Panch Mahals ...	1	3	153	20	...	...	...	...	...	...	...	...
4 Broach ...	4	150	1,757	125	...	...	...	...	...	...	...	...
5 Surat ...	7	370	3,392	402	...	...	...	...	...	...	...	...
6 Thána ...	10	146	1,291	280	...	..	...	...	8	47	1,107	611
7 Bombay ...	94	47,650	119,069	90,318	...	...	...	...	58	9,151	29,872	202,528
8 Kolába ...	5	94	730	174	...	...	...	...	8	114	245	395
9 Ratnágiri ...	6	53	454	21	...	...	...	...	...	...	...	...
10 Kánara ...	6	133	484	181	...	...	...	...	...	...	...	...
11 Dharwár ...	7	291	2,664	2,711	...	...	...	...	...	...	...	...
12 Belgaum ...	6	452	2,343	17,706	...	...	...	...	2	...	...	27,301
13 Bijápur ...	2	19	416	23	...	...	...	...	...	...	...	...
14 Sholapur ...	6	134	2,878	472	...	...	...	...	1	4	95	16
15 Satára ...	10	188	2,353	1,040	...	...	...	...	3	148	207	1,787
16 Poona ...	17	1,880	13,621	59,753	...	...	...	...	25	215	806	150,178
17 Ahmednagar ...	6	1,219	4,728	2,324	...	...	...	...	5	202	1,243	69,452
18 Násik ...	7	313	2,271	2,205	...	...	...	...	7	25	163	69,016
19 West Khándesh	3	37	1,635	29	...	...	...	...	...	...	...	...
20 East Khándesh..	4	210	2,496	315	...	...	...	...	1	15	100	3,354
Total (1916-17.	215	53,715	166,793	179,379	...	...	...	...	123	9,939	34,773	524,866
Total (1915-16.	216	48,301	158,245	225,693	...	...	...	...	111	7,078	30,585	231,069

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Di ing
Besides the sales entered in the statement, 2,090 gallons

(a) These are sales of beer.

T.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1916-17.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Methylated Spirits.	Rectified Spirits.	Rectified Spirits.	Methylated Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
4	12	194	378	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	...	12	19	...	...	...	...	...	...	...	...	...
1	3	30	65	...	...	...	...	...	...	...	...	...
1	4	63	70	...	...	...	...	...	...	...	...	...
2	17	221	1,226	...	...	...	...	...	...	...	...	...
3	212	991	3,686	1	47,370	15,222 (a)	...	8,329	9,928	29,471	...	...
2	2	91	135	...	...	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	...	9	...	...	...	...	...	...	...	...	...	...
2	17	616	1,242	...	...	...	...	...	...	...	...	...
2	11	208	542	...	...	...	...	...	...	...	...	...
1	1	67	93	...	...	...	...	...	...	...	...	..
2	9	159	243	...	...	...	...	...	...	...	...	...
2	6	157	219	...	...	...	...	...	...	...	...	...
4	55	791	3,641	...	...	...	...	...	...	...	...	...
1	2	47	131	..	...	...	...	...	...	..	...	...
2	51	383	1,515	...	...	...	...	.	...	...	...	...
1	...	7	...	...	...	...	...	...	...	...	...	...
1	12	228	399	...	...	...	...	...	...	...	...	...
33	414	4,274	13,604	1	47,370	15,222	...	8,329	9,928	29,471	...	...
33	374	4,267	11,905	1	257	...	298	6,868	..	15,296	..	.

Refreshment Room" and "Canteen Tenant" licenses.
Car" and "Steamer" licenses.
of rectified spirit and 204,328 gallons of denatured spirit were sold during the year under report.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

APPENDIX U.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths in each district of the Bombay Presidency proper during the year 1916-17.

Serial No.	District.	Shops licensed for the exclusive sale of ‡6° U.P. liquor.	Consumption.			
			1915-16.		1916-17.	
			25° U.P.	60° U.P.	25° U.P.	60° U.P.
1	2	3	4	5	6	7
			Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ..	4	64,210 †1,116	70,436 †(45° U.P.) 5,146	75,312 † 1,030	62,501 (40° U.P.) 4,054 † 45° U.P. 5,916
2	Kaira ..	54	25,797	(40° U.P.) 25,847	27,908	(40° U.P.)31,107
3	Panch Maháls (including Sankheda Mewás).	33*	26,545	1,89,075	29,100	2,29,649
4	Broach ...	10	57,208	35,967	54,334	41,739
5	Surat ...	32	1,45,401	3,17,685	1,46,862	3,64,009
6	Thana ..	8	1 11,141	5,11,135	1,07,779	5,58,269
7	Bombay ...	...	6,17,147	13,543	7,12,567	14,417
8	Kolába ..	21	1,19,145	70,089	1,21,917	99,116
9	Ratn giri ...	19	(a) 49,729	(b) 92,239	(e) 52,736	(f) 89,581
10	Kánara Below-ghat ...	...	(c) 24 531	(d) (40° U.P.) 2,325	(g) 27,050	(h) (40° U.P) 1,719
	Kánara Above-ghat ..	8	21,452	3,869	23,340	3,937
11	Dhárwár ...	9	1,38,589	4,127	1,47,232	4,484
12	Belgaum ...	20	86,895	10,649	1,01,311	12,671
13	Bijápur .	32	29,750	31,724	31,939	32,836
14	Sholápur ...	15	(30° U.P.) 29,877	54,091	(30° U.P.) 32,882	69,821
15	Sátára ...	20	(30° U.P.) 49,430	22,770	(30° U.P.) 38,300	51,506
16	Poona ...	16	(30° U.P.)1,69,434	17,318	(30° U.P.) 1,97,703	42,018
17	Ahmednagar ...	4	(30° U.P.) 37,149	7,095	(30° U.P.) 46,161	7,400
18	Násik ...	78	80,783	90,352	60,006	1,75,474
19	West Khándesh ...	24	21,063 (i) 1,272	2,92,283 (i) 21,323	25,949	4,41,667 (i) 26,227
20	East Khándesh ...	64	24,224	2,51,786	25,107	3,57,408
21	Mahi Kántha Agency Leased Area.	...	22,901	15,572 (40° U.P.) 1,548	24,865	18,087 (40° U.P.) 1,871
		471				

* Includes 13 shops in Sankheda Mewás. † Deesa Cantonment. ‡ 40° U.P. in the case of Kaira.

(a) Includes 28,117 gallons of toddy spirit.
(b) „ 48,792 „ „
(c) „ 9,131 „ „
(d) „ 1,745 „ „
(e) „ 17,149 „ „
(f) „ 43,852 „ „
(g) „ 9,729 „ „
(h) „ 1,460 „ „
(i) In the Akrani tract of West Khándesh.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

IMPERIAL FORM No. I.

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy				
												Tree-tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous items.	Out-stills.	Total, Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad ...	5,196	47,441	...	...	47,441	5,33,339	...	71,893	...	...	6,05,232	...	...	450	450	...
2 Kaira ...	2,597	...	...	...	...	1,17,712	...	15,609	...	...	1,33,321	...	...	...	...	...
3 Panch Mahâls ...	106	...	...	...	...	2,33,553	...	61,147	...	...	2,94,700	...	...	300	300	...
4 Broach ...	1,447	...	...	...	...	3,37,476	...	27,282	...	...	3,64,758	...	...	13,460	13,460	...
5 Surat ...	2,872	...	...	...	...	11,45,551	...	1,76,813	...	...	13,22,364	...	...	4,11,995	4,11,995	...
6 Thâna ...	154	4	...	...	4	17,48,521	...	(b) 2,25,590	...	...	19,74,111	...	...	2,09,043	2,09,043	...
7 Bombay ...	2,05,479	3,74,271	...	504	3,74,775	(a) 41,42,389	...	11,83,918	...	...	53,26,307	...	...	2,30,908	2,30,908	...
8 Kolâba ...	34	...	...	...	...	6,35,106	...	58,886	...	...	6,93,992	...	...	14,815	14,815	...
9 Ratnâgiri ...	868	...	...	...	...	2,25,634	...	39,454	...	...	2,65,088	13,126	...	1,33,971	1,47,097	...
10 Kânara { Below-ghât. / Above-ghât. }	682	...	...	...	...	{ 61,723 / 1,36,676 }	...	{ 7,555 / 3,829 }	...	...	{ 69,278 / 1,40,505 }	5,239	...	40,546	45,785	...
11 Dhârwâr ...	3,868	...	...	...	...	8,14,993	...	31,566	...	...	8,46,559	...	...	91,807	91,807	...
12 Belgaum ...	3,323	...	125	...	125	5,87,073	...	29,316	...	...	6,16,389	...	...	82,710	82,710	...
13 Bijâpur ...	105	...	...	...	...	2,56,616	...	5,929	...	...	2,62,545	...	...	1,01,656	1,01,656	...
14 Sholâpur ...	2,833	...	...	...	...	3,46,808	...	30,323	...	...	3,77,131	...	...	40,261	40,261	...
15 Sâtâra ...	2,593	...	...	...	...	3,31,354	...	19,894	...	...	3,51,248	...	...	603	603	...
16 Poona ...	16,298	...	...	...	...	11,81,358	...	60,572	...	...	12,41,930	...	...	27,854	27,854	...
17 Ahmednagar ...	2,600	...	...	...	...	2,70,752	...	12,460	...	...	2,83,212	...	...	3,111	3,111	...
18 Nâsik ...	3,044	...	...	...	...	6,19,479	...	44,394	...	...	6,63,873	...	...	3,948	3,948	...
19 West Khândesh ...	1,199	...	...	...	...	8,11,402	...	75,736	...	12,500	8,99,638	...	...	469	469	...
20 East Khândesh ...	2,570	...	...	...	...	8,54,070	...	76,620	...	...	9,30,690	...	...	486	486	...
Total { 1916-1917 ...	2,57,928	4,21,716	125	504	4,23,345	1,58,91,585	...	22,58,786	...	12,500	1,76,62,871	18,365	...	14,08,393	14,26,758	...
Total { 1915-1916 ...	1,93,391	2,32,464	125	405	2,32,994	1,30,57,942	...	19,58,120	...	12,750	1,50,28,812	33,929	...	14,00,397	14,34,326	...

(a) Exclusive of duty on spirit issued for sale in Sind which is now done under bond.

(b) Inclusive of Rs. 12,187 for monopoly areas.

FORM No. 1.

Net Revenue of 1916-1917.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total Toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.				
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
200	...	650	...	28,458	...	28,458	47,830	7,153	54,983	33	30	1,596	224	1,883	7,43,843	55,005	6,88,838
15	...	15	...	16,005	...	16,005	4,901	4,958	9,859	36	15	245	132	428	1,62,225	1,36,488	3,37,049
253	...	553	...	12,650	...	12,650	1,741	981	2,722	67	...	1,013	41	1,121	3,11,912		
8,806	...	22,266	...	10,261	...	10,261	5,863	3,117	8,980	3	19	471	70	563	4,08,275	14,037	3,94,238
1,76,693	...	5,88,693	...	4,270	...	4,270	29,895	8,115	38,010	155	5	2,277	47	2,484	19,58,693	63,709	18,94,984
40,181	...	2,49,224	...	3,894	...	3,894	3,525	3,993	7,518	485	6	6,194	19	6,704	22,41,009	88,022	21,53,987
33,310	...	2,64,218	...	54,796	(c) 14,64,585	15,19,381	3,52,927	35,923	3,88,850	2,852	...	4,560	42	7,394	80,86,404	1,43,437	79,42,967
2,161	...	16,976	...	2,308	...	2,308	3,509	4,802	8,311	297	1	1,034	31	1,363	7,22,984	36,376	6,86,608
20,946	...	1,63,043	...	371	...	371	4,418	3,644	8,032	102	...	2,558	19	2,679	4,45,111	34,577	4,10,534
23,083	...	68,868	...	632	...	632	16,140	8,441	24,581	174	11	1,462	25	1,672	3,06,218	28,764	2,77,454
1,54,964	...	2,46,771	...	2,154	...	2,154	48,090	50,582	99,272	285	10	1,802	9	2,106	12,00,730	44,494	11,56,236
1,80,244	...	2,12,954	...	457	...	457	18,291	5,773	24,064	397	13	1,437	2	1,849	8,59,161	28,479	8,30,682
74,916	...	1,76,572	...	955	...	955	9,961	13,376	23,337	42	5	1,551	14	1,612	4,65,126	30,072	4,35,054
51,854	...	92,115	...	34,475	...	34,475	32,515	39,211	71,726	89	3	781	235	1,108	5,79,388	30,430	5,48,958
870	...	1,473	...	9,219	...	9,219	77,527	24,303	1,01,530	22	...	547	78	647	4,66,710	24,722	4,41,988
51,710	...	79,564	...	33,802	...	33,802	66,070	45,459	1,11,529	25	1	1,252	206	1,484	14,84,607	59,416	14,25,191
3,078	...	6,189	...	31,484	...	31,484	59,461	27,601	87,062	...	7	708	184	899	4,11,446	22,853	3,88,593
2,125	...	6,073	...	10,014	...	10,014	26,187	22,644	48,831	1,087	85	438	96	1,706	7,33,541	47,989	6,85,552
3,567	...	4,036	...	6,012	...	6,012	4,526	8,181	12,707	133	5	489	68	745	9,24,337	56,255	8,68,082
1,000	...	1,486	...	18,562	...	18,562	15,215	16,128	31,343	13	...	8,485	1,274	9,772	9,94,423	36,023	9,58,400
7,79,981	...	22,06,739	...	2,80,779	14,64,585	17,45,364	8,28,892	3,24,385	11,03,277	6,347	216	38,840	2,816	48,219	2,35,06,743	9,8,148	2,25,22,595
7.23.575	...	21.57.961	...	2.48.683	13.63.296	16.09.979	7.54.071	3.04.350	10.58.421	5.901	299	39.812	1.970	47.982	2.03.29.480	10.63.427	1.92.66.053

(c) Inclusive of Rs. 30,519 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*a*) to Imperial Form No. 2).

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

Expenditure.

IMPERIAL FORM No. 2.

Excise Charges of 1916-1917.

No.	District	Details of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	39,938	11,199	1,672	1,818	318	55,005	
2	Kaira	70,711	24,576	8,206	3,468	29,527	1,36,488	
3	Panch Maháls							
4	Broach	9,962	3,167	174	629	105	14,037	
5	Surat	43,857	14,030	1,528	1,067	3,127	63,709	
6	Thána	43,966	16,717	2,487	1,548	23,304	88,022	
7	Bombay—							
	Collector of Bombay...	94,397	4,912	13,312	6,525	963	1,20,109	
	Assistant Commissioner of Excise ...	15,645	6,647	115	921	.....	23,328	
8	Kolába	21,638	9,735	487	3,989	527	36,376	
9	Ratnágiri	24,476	7,785	390	1,737	189	34,577	
10	Kánara	21,463	5,312	422	926	641	28,764	
11	Dhárwár	31,539	9,153	467	2,930	405	44,494	
12	Belgaum	21,309	4,826	147	332	1,865	28,479	
13	Bijápur	18,881	8,250	790	430	1,721	30,072	
14	Sholápur	18,818	6,819	1,901	898	1,994	30,430	
15	Sátára	16,063	6,127	175	234	2,123	24,722	
16	Poona	35,965	16,185	2,739	534	3,993	59,416	
17	Ahmednagar	16,987	4,430	251	860	325	22,853	
18	Násik	34,057	8,957	562	2,164	2,229	47,989	
19	West Khándesh ...	42,773	9,907	369	262	2,944	56,255	
20	East Khándesh... ...	28,495	7,002	1,611	1,271	644	39,023	
	Total Charges. 1916-1917 ...	6,50,500	1,86,336	37,825	32,543	(a)76,944	9,84,148	
	Total Charges. 1915-1916 ...	7,03,563	1,92,937	41,613	40,044	*85,270	10,63,427	* Exclusive of the Opium and A'bkári compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality and the District Local Boards on account of loss of revenue.

(a) Inclusive of Rs. 30,519 on account of refund of Opium Pass Fee to several Native States.

S. R. ARTHUR,

Commissioner of Customs, Salt and Excise.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of retail shops licensed to sell				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Country Spirit Distilleries. Central Distilleries, public or private. Toddy spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Rooms.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad	...	1	...	...	...	...	10	...	...	...	3	1	4	(*f*)4	...	1
2 Kaira	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...
3 Panch Mahals	...	...	(*a*)1	...	...	...	2	...	...	...	...	...	...	1	...	...
4 Broach	...	...	...	...	...	...	4	...	...	...	...	...	...	1	...	...
5 Surat	...	...	1	...	...	...	14	...	...	...	2	...	...	1	...	...
6 Thána	...	...	...	...	...	...	10	...	...	...	...	...	8	2	...	9
7 Bombay	...	...	...	...	...	42	110	2	...	...	3	11	(*c*)18	(*j*) 3	...	87
8 Kolába	...	...	6	...	...	...	9	...	...	...	...	6	2	2	...	1
9 Ratnágiri	...	...	...	2	...	...	6	...	...	...	...	...	...	...	...	...
10 Kánara	...	...	...	1	...	...	4	...	...	...	1	...	...	1	...	...
11 Dhárwár	...	...	...	...	...	...	12	...	...	...	4	...	...	2	...	...
12 Belgaum	...	...	(*b*)1	...	...	...	18	...	...	...	1	...	(*d*) 2	2	...	...
13 Bijápur	...	...	...	...	...	...	10	...	...	...	...	...	...	1	...	...
14 Sholápur	...	...	...	...	...	...	4	...	...	...	...	...	1	2	...	5
15 Sátára	...	...	...	...	...	...	15	...	...	...	2	2	(*e*)1	2	...	...
16 Poona	...	...	...	1	...	...	33	...	...	...	2	8	(*f*)17	(*k*)4	...	78
17 Ahmednagar	...	...	...	...	...	...	10	...	...	...	...	...	(*g*)5	1	...	...
18 Násik	...	...	...	...	...	...	13	...	...	...	...	3	(*h*) 3	2	1	24
19 West Khándesh	...	...	...	1	...	...	4	...	...	...	...	...	...	1	...	...
20 East Khándesh	...	...	...	...	...	...	7	...	...	...	...	...	1	1	...	...
Total (1916-1917)	...	1	11	3	1	42	328	2	...	...	18	31	(*i*)92	32	1	205
Total (1915-1916)	...	1	10	4	1	45	318	2	...	...	18	32	(*m*) 77	32	3	208

District.	Vend of Liquor and Drugs—*continued*. Number of shops licensed to sell by retail.											Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bhángs, Gánja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	2
	Off / On											
1 Ahmedabad ...	11 ...	51	...	...	...	4	4	109	63	34	31	
2 Kaira ...	3 ...	75	31	...	...	...	31	71	10	10	9	
3 Panch Mahals ...	1 ...	52	6,812	...	2	...	6,814	37	3	5	5	
4 Broach ...	4 ...	33	26	...	84	7	117	36	30	14	16	
Surat ...	7 ...	174	11,051	6	421	206	11,684	22	23	18	21	
Thána ...	10 ...	220	142	1	1,017	153	1,313	17	34	20	18	
7 Bombay ...	52 43	240	1	80	110	100	291	12	543	36	248	
8 Kolába ...	5 ...	106	7	...	80	21	108	16	9	17	7	
9 Ratnágiri ...	6 ...	170	...	...	969	79	988	9	14	15	3	
10 Kánara ...	6 ...	88	1	...	199	95	286	11	2	21	1	
11 Dhárwár ...	7 ...	114	...	...	20	109	129	16	20	4	20	
12 Belgaum ...	6 ...	83	...	...	12	81	93	16	26	35	14	
13 Bijápur ...	2 ...	57	...	...	98	96	194	10	6	22	5	
14 Sholápur ...	6 ...	27	...	1	10	11	22	46	9	19	13	
15 Sátára ...	10 ...	51	80	1	...	8	89	43	14	37	13	
16 Poona ...	17 ...	48	15	2	49	29	85	51	65	47	42	
17 Ahmednagar ...	6 ...	20	...	...	1	7	8	65	9	45	7	
18 Násik ...	7 ...	94	5	...	34	22	61	42	1	39	...	
19 West Khándesh ...	3 ...	93	...	...	3	5	8	33	6	21	4	
20 East Khándesh ...	4 ...	111	...	...	2	3	5	80	5	56	5	
Total (1916-1917)	173 43	1,912	18,171	91	3,033	1,033	22,331	751	806	575	482	
Total (1915-1916)	173 44	(*n*)1,938	18,423	84	2,904	1,034	22,450	763	882	571	447	

(*a*) Exclusive of the distillery at Wadia in the Sankheda Mewas under the Rewa Kántha Agency.
(*b*) Opened from 15th January 1917.
(*c*) Includes 7 Military Canteen tenant licenses and 1 Steamer license.
(*d*) Military Canteen tenant licenses.
(*e*) License for sale of liquor to the Officers' and Sergeants' Messes.
(*f*) Includes 11 Canteen tenant licenses.
(*g*) Military Canteen tenant licenses.
(*h*) Includes 1 Canteen tenant license.
(*i*) Includes 1 Dining car license.
(*j*) Dining car licenses.
(*k*) Includes 1 Dining car license.
(*l*) Includes 64 Ordinary Refreshment Room licenses.
(*m*) Includes 62 Ordinary Refreshment Room licenses.
(*n*) There were 175 shops in Surat during 1915-16 and not 174 as shown in last year's report.

NOTE.—Shops shown in column 19 are those actually licensed during the year and are exclusive of the number shown as closed for want of bids in column 3 of Appendix B.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

District.	Spirits manufactured in India and excised at tariff rates.											Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees. Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
1 Ahmedabad	...	...	...	...	(r)25,709	11 4 0	...	...	...	...	...	...	100,797	70,645	(40° U.P.) 6,268 (45° U.P.) 6,050
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	...	29,6.1	...	(40° U. P.) 31,787
3 Panch Mahâls	...	...	...	...	...	...	...	...	...	...	...	...	28,778	235,569	.....
4 Broach	...	...	...	...	...	...	...	...	...	...	...	...	54,356	42,105	.....
5 Surat	...	...	...	...	...	...	...	...	...	...	...	...	150,053	371,630	.....
6 Thâna	...	...	...	...	...	...	...	...	...	...	...	...	110,519	573,626	.....
7 Bombay	...	...	28,830	25° U.P to 50° U.P.	11 4 0	(p) 1,10,.374 (q) 535	11 4 0	...	...	106	18 12 0	...	713,946	14,376	.....
8 Kolâba	...	...	...	...	...	...	...	...	...	...	...	...	119,179	97,360	.....
9 Ratnâgiri	...	...	...	...	...	...	...	...	...	...	...	...	49,971	85,459	.....
10 Kânara — Below-ghat	...	...	...	...	...	...	...	...	...	...	...	...	27,272	...	(40° U.P.) 1,742
10 Kânara — Above-ghat	...	...	...	...	...	...	...	...	...	...	...	...	23,428	3,935	...

NOTE.—Toddy spirit is sold in the coast tâlukas of the Kânara District, and in

(p) Inclusive of 1,02,427 gallons supplied to Government Departments free of duty.

(q) Medicinal spirits.

(r) Inclusive of 20,518 gallons supplied to Government Departments free of duty.

	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
110,944	4 11 0 (*a*) 2 7 0 (*a1*) 3 15 0 (*a3*) 2 7 0 (*a4*) 1 8 0 (*a5*)	2 0 0 (*a*) 0 14 0 (*aa*) (40° U.P.) 1 3 0 (*a2*) (60° U.P.) 1 10 0 (*a3*) (45° U.P.) 1 6 5 (*a4*) (60° U.P.) 0 12 0 (*a5*) (40° U.P.) 1 3 0 (*a5*) (40° U. P.)	4,997	32	40	714	2,163	686	(*a*) Ahmedabad City, Cantonment and 5 miles round. (*a-1*) Parántij Táluka including Modása Mahál (exclusive of Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency. (*aa*) Parántij Táluka (except nine shops) including Modás Mahál (exclusive of Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency. (*a-2*) Nine shops in Parántij Táluka. (*a-3*) Rest of the district. (*a-4*) Deesa Cantonment. (*a-5*) All the States and tálukas under the Mahi Kántha Political Agency except Idar, Danta and Pol and those mentioned under (*a-1*), (*aa*), (*b*) and (*b-1*).
41,273	2 4 9 (*b*) 1 14 0 (*b1*)	1 11 0 (*b*) 1 6 0 (*b1*)	3,139	32	40	292	814	45	(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency. (*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khádal Táluka.
115,811	2 7 (*c*) 1 8 0 (*d*)	(60° U.P.) 0 14 0 (*c*) 0 8 0 (*d*)	2,210	32	40	124	251	...	(*c*) Whole of the district and Bhádarwa, Dodka Mewás and Pandu Mewás States in Rewa Kántha. (*d*) Sankheda Mewás.
57,609	4 11 0	2 0 0	1,990	35	45	136	685	...	
61,194	4 11 0 (*e*) 3 3 0 (*e1*) 3 15 0 (*e2*) 1 11 0 (*e3*)	2 0 0 (*e*) 1 4 0 (*e1*) 1 10 0 (*e2*) 0 8 0 (*e3*)	951	35	45	623	1,234	...	(*e*) Surat City and 5 miles round, Chorásí and Olpád Tálukas and western part of Bulsár Táluka and the towns of Párdi and Umarsadi. (*e1*) Bárdoli, Mándvi and Chikhli Tálukas, Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár. (*e2*) Jalálpur Táluka. (*e3*) The Dángs.
312,339	5 7 0 (*f*) 4 11 0 (*f1*) 3 15 0 (*f2*) 4 11 0 (*f3*)	2 6 0 (*f*) 2 0 0 (*f1*) 1 10 0 (*f2*) 2 4 0 (*f3*)	590	35	45	119	750	...	(*f*) Sálsette Táluka and Bassein Town. (*f1*) Rest of the Bassein Táluka and Máhim, Dahánu, Kalyan, and Bhiwandi Tálukas. (*f2*) Umbergaon Petha. (*f3*) Rest of the district.
41,209	5 12 0	2 14 0	8,780	35	45	3,964	3,293	6,605	
128,328	3 15 0	1 10 0	285	35	45	88	675	...	
71,662	3 0 0 2 6 4 (*h*)	1 8 0 1 3 2 (*h*) (40° U.P.)	69	35	45	11	676	...	(*h*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-4-10 in that of 60° U. P.
21,499	2 4 0 2 0 7 (*i*)	1 10 0 1 10 2 (*i*) (60° U.P.)	93	35	45	...	1,004	...	(*i*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-7-9 in that of 40° U. P.
19,145	5 7 0	2 6 0							

the Ratnágiri District. The duty is exclusive of the tree-tax.

* Deesa 45° U.P., Kaira and Kánara (below-ghat) area 40° U.P.

(*s*) 30° U. P. in the case of the districts of Poona, Ahmednagar, Sátára and Sholápur.

						Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.				
11	Dhárwá	...	...	...	...	...	...	...	...	...	...	...	...	...	157,700	4,770	.....	
12	Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	102,035	12,950	.....	
3	Bijápur	...	..	...	...	...	...	...	...	...	...	...	...	...	31,945	33,490	.....	(30° U. P.)
14	Sholápur	...	.	...	...	...	...	...	...	...	...	...	...	...	...	70,310	32,955	
15	Sátára	...	..	..	...	...	...	...	...	...	...	...	...	...	...	51,665	38,170	
16	Poona	...	.	...	...	...	...	...	...	...	...	...	...	...	...	42,415	198,620	
17	Ahmednagar	...	..	...	...	...	...	...	...	...	...	...	...	...	...	7,727	46,385	
18	Násik	...	..	...	...	...	...	...	...	...	...	...	...	...	60,117	1,77,807	.....	
19	West Khándesh			...	...	...	...	...	...	...	...	...	...	...	28,541	4,71,636	.....	
20	East Khandesh		..	...	...	...	...	...	...	...	...	...	...	...	24,823	3,61,864	.....	
Total	1916-1917	...	28,890	...	...	1,36,083 535	...	...	...	106	...	...	...	18,13,064	27,29,249	(40° U.P.) 39,797 (45° U.P.) 6,050 (30° U.P.) 316,330		
	1915-1916	...	15,205	...	...	63,145 384	...	...	...	320	...	...	...	16,83,797	21,59,455	(40° U. P.) 31,129 (30° U. P.) 2,91,100		

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	(n) Rates of duty per Gallon.		(o) Issues in seers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per seer.		Amount sold by retail in seers.			
Equivalent of London Proof of the total of columns 12, 13 and 14.	(s) 25° U.P.	*60° U.P.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhâng	Gânja.	Other sorts.	
15	16		17	18	19	20	21	22	23
	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
120,189	5 7 0	2 6 0	366	35	45	4	3,190	1	
81,706	5 7 0	2 6 0	300	35	45	3	2,113	...	
37,319	5 7 0	2 6 0	191	35	45	2	1,339	...	
51,199	5 7 0	2 6 0	5,363	35	45	35	3,195	15	
47,385	5 7 0	2 6 0	1,059	35	45	30	5,619	...	
138,140	5 7 0	2 6 0	5,352	35	45	421	4,729	124	
35,569	5 7 0	2 6 0	5,402	35	45	112	2,437	...	
116,211	5 7 0 (*k*) 3 15 0 (*k1*) 2 7 0 (*k2*) 4 11 0 (*k3*)	2 6 0 (*k*) 1 10 0 (*k1*) 0 14 0 (*k2*) 2 0 0 (*k3*)	2,010	35	45	175	2,849	188	(*k*) Násik City. (*k1*) Báglan and Kalvan Tálukas. (*k2*) Peint Tálukas. (*k3*) Rest of the district.
210,000	4 11 0 (*l*) 2 7 0 (*l1*) 3 15 0 (*l2*)	2 0 0 (*l*) 0 14 0 (*l1*) 1 10 0 (*l2*)	1,064	35	45	81	548	...	(*l*) Dhulia, Sindkheda and Shirpur Tálukas (*l1*) Navápur Petha. (*l2*) Rest of the district.
163,363	5 7 0 (*m*) 4 11 0 (*m1*)	2 6 0 (*m*) 2 0 0 (*m1*)	3,871	35	45	305	1,861	...	(*m*) Bhusáwal Town (*m1*) Rest of the district.
†27,00,132	.....	...	48,691	...	...	7,309	44,485	7,614	(*n*) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
23,55,371	.....	...	48,074	...	...	7,341	43,757	5,012	(*o*) These are really sales of Opium in seers.

† Represents issues to shops from distilleries, bonded warehouses and depôts (inclusive of the quantity imported from outside the Presidency).

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population				Number of Persons per Retail Shop for sale of	
					Liquors.	
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 13 of Form 3.	Country fermented liquors, column 23 of Form 3.
1	2	3	4	5	6	7
1 Ahmedabad ...	.....	.....	.....	827,809	16,232	206,952
2 Kaira ...	.....	.....	.....	691,744	9,223	.....
3 Panch Mahals ...	.....	.....	.....	322,695	6,206	.....
4 Broach ...	.....	.....	.....	306,717	8,071	43,817
5 Surat ...	.....	.....	.....	654,109	3,759	3,175
6 Thána ...	.....	.....	.....	882,309	4,010	5,767
7 Bombay ...	.....	.....	.....	979,445	4,081	9,794
8 Kolába ...	.....	.....	.....	594,166	5,605	28,294
9 Ratnágiri ...	.....	.....	.....	1,203,638	7,080	15,236
10 Kánara ...	.....	.....	.....	430,548	4,593	4,532
11 Dhárwár ...	.....	.....	.....	1,026,065	9,000	9,413
12 Belgaum ...	.....	.....	.....	943,820	11,371	11,652
13 Bijápur ...	.....	.....	.....	862,978	15,140	8,989
14 Sholápur ...	.....	.....	.....	768,380	28,467	69,848
15 Sátára ...	.....	.....	.....	1,081,278	21,202	135,100
16 Poona ...	.....	.....	.....	1,071,512	22,323	36,949
17 Ahmednagar ...	.....	.....	.....	945,305	47,265	135,044
18 Násik ...	.....	.....	.....	905,039	9,628	41,138
19 West Khándesh ...	.....	.....	.....	580,723	6,244	116,144
20 East Khándesh ...	.....	.....	.....	1,034,886	9,323	344,962
Total ..	.....	.....	.....	16,113,051	8,427	15,553

District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 35 of Form 1.	Remarks.
	Drugs.						
	Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
1	8	9	10	11	12	13	14
			Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	7,595	24,347	7,955	344	664	8,321	
2 Kaira ..	9,743	43,234	1,965	231	143	3,328	
3 Panch Mahals ...	8,721	64,539	9,155	392	84		
4 Broach ...	8,520	21,908	12,665	335	293	12,853	
5 Surat ...	29,732	36,329	29,260	65	581	28,970	
6 Thána ...	51,601	44,115	25,199	44	85	24,409	
7 Bombay ...	81,620	27,297	68,003	(a) 15,513	3,970	81,097	
8 Kolaba ...	57,155	34,951	11,966	39	140	11,556	
9 Ratnagiri ...	133,758	80,243	3,696	3	67	3,411	
10 Kánara ...	39,141	20,502	6,488	15	571	6,444	
11 Dhárwár ...	64,125	21,375	10,694	21	968	11,269	
12 Belgaum ...	58,989	26,966	8,824	5	255	8,801	
13 Bijápur ...	86,297	39,226	5,090	11	270	5,041	
14 Sholápur ...	16,703	26,494	6,144	449	934	7,145	
15 Sátára ...	25,146	29,224	3,286	85	939	4,087	
16 Poona ...	21,010	22,798	12,485	315	1,041	13,301	
17 Ahmednagar ...	14,543	21,007	3,089	333	921	4,111	
18 Násik ...	21,549	23,206	7,436	111	540	7,575	
19 West Khándesh ...	17,598	27,653	15,582	104	219	14,948	
20 East Khándesh ...	11,628	18,480	9,032	179	303	9,232	
Total ...	21,455	28,023	12,754	1,083	722	13,978	

(a) This very high average is due to the fact that the greater part of the total opium revenue on account of the gain on sale-proceeds of opium (Rs. 14,64,585) which is really for the whole of the Presidency proper is, for the sake of convenience, shown against Bombay.

S. R. ARTHUR,
Commissioner of Customs, Salt and Excise.

No. Exc.—455 of 1917.

Revenue Department

Office of the Commissioner in Sind,
Government House, Karachi, 19th September 1917.

Memorandum.

The Commissioner in Sind has the honour to submit the report prepared by the Assistant Commissioner of Salt, Excise and Opium in Sind on the administration of the Sind Excise Department for the year 1916-17.

Country spirits.

2. The consumption of country spirit fell from 220,000 to 203,000 proof gallons approximately. The decrease is attributed to—

(1) The reduction in the issue strength of strong liquor from 10° to 15° U.P. with effect from 1st April 1916 concurrently with an enhancement in the still-head duty by 4 annas per gallon at issue strength.

(2) Restricted booking of traffic by goods train due to war emergencies.

(3) Evacuation of urban areas owing to the prevalence of plague.

The consumption of spirits is largely confined to the non-Musalman residents of urban areas: in the latter localities the consumption works out to 17 drams per capita compared with 1 dram in villages.

Foreign liquor importations.

3. The war caused importations by sea into Karachi of foreign liquor including consignments intended for Provinces in Northern India to drop still further from 677,000 gallons in 1914-15 and 597,000 gallons in 1915-16 to 546,700 gallons during 1916-17. In spite of an increase from 11,500 gallons to 29,000 gallons in imports from Japan, imported fermented liquor also showed a further total decrease of 81,000 gallons, which was due to reduced production in the United Kingdom and to high freights. Though the total imports fell by 8 per cent. in quantity, enhanced prices caused a rise of 47 per cent. in value. The increase of 15,703 and 14,946 gallons in the imports of potable spirits and wines respectively is due to the demand of the Commissariat Department for local war hospitals and for export to Mesopotamia. These demands were specially noticeable in the case of Port wines which led with 13,400 gallons against 6,600 gallons in the previous year.

Consumption.

4. Restricted supplies and high prices caused a further decline in consumption under all heads of imported intoxicants. The figures of sales to the public in the town of Karachi are given below:—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.
1915-16	49,368	3,347	370	23,933
1916-17	45,972	2,856	340	20,240

Intoxicating drugs.

5. The consumption of drugs during the year under report as compared with that of the previous year is as follows:—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1915-16	112,226	7,316	979
1916-17	111,717	6,165	1,191

The variations in the figures of consumption of bhang call for no special remarks. The policy of suppression of the consumption of charas was continued, and the sale of the drug was stopped at 12 additional shops with effect from 1st April 1916. Sales were entirely stopped in the Hyderabad and Thar Parkar districts: consumers partially obtained their supplies from shops in the adjoining districts and resorted to the use of ganja, but the large reduction of 1,150 seers in the consumption of charas in the whole province was very satisfactory. The recorded figures of consumption have now dropped from 17,500 seers in 1910-11 to 6,160 in 1916-17.

Cocaine.

6. The recorded sale of cocaine dropped from 53 to 45 ounces. The bulk of these sales occur from the premises of licensed physicians and chemists in Karachi. The war has cut off the European supply of the drug. The illicit trade in the drug is believed to exist to only a small extent in Sind.

Opuim.

7. The total licit sales of opium were 8,884 seers against 9,082 seers in the previous year and 9,684 in 1914-15. The decrease in consumption is no doubt due to the enhancement of the issue rate and the increase of the retail price. There are indications of the existence of a trade in the illicit export of opium to foreign ports *vid* Karachi. The Customs and Police Departments are co-operating with the Excise authorities to deal with the suspected evil which is a difficult one to combat.

Financial results.

8. The gross revenue amounted to Rs. 24,06,939, representing an increase of almost half a lakh over that of the previous year, although the measures for the suppression of the consumption of charas account for a decrease of about half a lakh. The net revenue after deducting the total expenditure against 7—Excise shewn in the foot-note to Imperial Form No. 2 amounted to Rs. 22,94,166 against Rs. 22,82,109 in the previous year. License fees on liquor increased by Rs. 33,000 and the still-head duty on country liquor yielded Rs. 11,000 more. Departmental charges fell from Rs. 37,300 to Rs. 30,700. The posts of three Railway Opium Inspectors and the Superintendent of Salt, Excise and Opium in Sind were kept unfilled. The re-organisation of the Department is receiving the Commissioner's attention.

Offences against Excise Laws.

9. During the year 79 cases under the Abkari Act (8 relating to liquor and 71 to drugs) and 67 under the Opium Act were dealt with. Convictions were obtained in 69 under the Abkari Act and in all the cases under the Opium Act.

Excise Bureau.

10. The Excise Bureau worked under the supervision of the Assistant Commissioner, Excise. The publication of the weekly Excise Supplement was restricted in view of the necessity of economy in paper and printing: the Supplement was issued only when really important items of departmental information had to be published.

Port Distillery at Karachi.

11. The proposal for the transfer of the Kotri Distillery to Karachi has since been abandoned and the introduction of steam stills and up-to-date methods of distillation at Kotri has been sanctioned by Government. Pending the introduction of the revised arrangements the supply of country liquor will be obtained from the Punjab.

Temperance movements.

12. The 3rd Sind Temperance Conference was held at Hyderabad and passed several resolutions dealing with matters of temperance reform, copies of which were submitted to Government.

13. An analysis of the results of the Sind Excise Administration for the past fifteen years indicates that while the total excise revenue has doubled itself and now amounts to 24½ lakhs and a further rise of three lakhs is expected during the current year, the growth of income has not been obtained by any increase in the normal consumption. Notwithstanding the rise in population the total recorded figures of consumption of country liquor are less than those of ten years ago: another gratifying feature is the encouragement of the

consumption of weak country liquor at the expense of strong. The substitution of the consumption of Indian brewed beers for inferior foreign spirits which has been noticed in previous years has been accelerated by war conditions. It may be stated with confidence that the policy of Government in checking consumption by an increase in the cost of liquor and drugs is being attended with conspicuous success in Sind.

H. S. LAWRENCE,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

No. E.-394 of 1917-18.

Excise Department.

From

H. Mc. M. SMITH, Esquire,

Acting Assistant Commissioner of Salt, Excise and Opium in Sind;

To

The COMMISSIONER in SIND.

Assistant Commissioner's Office,
Karachi, 17th July 1917.

Sir,

I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department of the Province of Sind for the financial year 1916-17. As usual, in accordance with the orders contained in Government Resolution No. 4679, dated 20th June 1904, only Excise opium is dealt with in the portion of the report which relates to opium.

The statements referred to in Government Resolutions, Revenue Department, Nos. 2302 and 5120, dated 5th March and 30th May 1912, respectively, are hereto annexed. Provincial Statements A and B referred to in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated 17th April 1913, also accompany. The latter statement (B) has been amplified in accordance with paragraph 2 of Government Resolution, Revenue Department, No. 831, dated 27th January 1914.

2. The charge of the Department was held by the following officers during the year:—

Mr. P. Phillipowsky from 1st April to 16th October 1916.

Mr. C. Clifford from 17th October 1916 to 2nd March 1917.

Mr. G. Birch from 3rd March to 31st March 1917.

3. The following important changes were made in the system and arrangements during the year 1916-17:—

(1) The issue rate of opium was raised from Rs. 30 to Rs. 35 per seer and the selling rate fixed at Rs. 45 per seer or 9 annas a tola, *vide* Government Resolution No. 2556-157, dated 7th March 1916.

(2) The maximum fee of Rs. 300 fixed for wholesale foreign liquor licenses in the town of Karachi was removed, *vide* Government Resolution No. 8358, dated 26th August 1916.

(3) The duties on country liquor were raised under Government Resolution No. 3207, dated 22nd March 1916, and the issue strength was reduced under Government Resolution No. 6915, dated 26th June 1915, and took effect from 1st April 1916.

(4) Provisional reduction from Rs. 11-4-0 per proof gallon to 7½ per cent. *ad valorem* of the rate of duty on Indian-made rectified spirit used in indigenous industries which are seeking to replace important chemicals by local manufacture.

(5) Abolition of the *ad valorem* duty on Indian-made denatured spirit with the object of encouraging the use of such spirit for commercial purposes. This duty had been raised from 5 to 7½ per cent. *ad valorem* from 1st March 1916.

(6) At the end of the year the Commissioner in Sind in his No. Exc.-137, dated 24th March 1917, levied a fee of Rs. 10 for the purchase of highly spiced country liquor not exceeding 8 gallons from the Kotri distillery direct by persons holding special permits under section 17 of the Bombay Abkari Act, with effect from 1st April 1917.

(7) The further closure of 12 shops licensed for the retail vend of charas was effected in the Karachi, Nawabshah, Larkana and Sukkur districts, while in the Hyderabad and Thar Parkar districts no shops were licensed.

(8) The three appointments of Railway Opium Inspectors and the post of Superintendent of Salt, Excise and Opium in Sind were left unfilled pending revision of the establishment.

4. A scheme for the revision of the Excise Establishment is receiving attention, and in the *interim* permission has been granted for the retention of the services of the temporary clerk referred to in paragraph 4 of the previous year's report, for a further period of 12 months.

5. The following table exhibits the total realization of revenue from liquor, intoxicating drugs and opium during each of the last five years:—

Head of Revenue.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	5,07,656	4,77,559	4,98,871	5,08,206	4,93,279
Foreign and other liquors dutiable at tariff rates.	28,568	33,429	35,243	53,999	43,899
Country spirit ...	14,12,685	14,37,332	14,04,503	14,58,354	15,02,226
Toddy ...	1,265	1,072	1,442	936	1,413
Opium ...	3,68,094	3,15,173	3,74,493	3,47,934	3,60,514
Miscellaneous ...	485	5,734	12,716	5,188	5,608
Total ...	23,18,753	22,70,299	23,27,268	23,74,617	24,06,939

The increase of Rs. 82,045 over the figures of the previous year is arrived at as under:—

		Rs.
(1) Under country spirit		43,872
(2) Under toddy		477
(3) Under opium		12,580
(4) Under miscellaneous		420
Total increase ...		57,349
Deduct decrease—		
(1) Under intoxicating drugs ...	14,927	
(2) Under foreign and other liquors ...	10,100	
Total ...	25,027	25,027
Net increase ...		32,322

6. The figures in columns 12 to 15 of Imperial Form 4 represent issues from the distillery and the bonded warehouses.

The actual sales of Kotri and Uran liquors in districts of the Province during the year under review were:—

	Proof gallons. 1915-16.	Proof gallons. 1916-17.
Karachi	75,577	76,061
Hyderabad	58,782	50,942
Nawabshah	16,247	14,882
Sukkur	24,026	20,382
Larkana	27,786	25,093
Thar Parkar	9,286	7,739
Upper Sind Frontier	8,341	7,796
Total ...	220,045	202,895

It will be seen from these figures that there has been a decrease in the consumption of liquor throughout the Province excepting in the Karachi district, which shows a small increase due to causes given below. The total

decrease amounts to 17,150 proof gallons and the contributory causes are stated below for each district separately in addition to the general one of increased cost of living.

Karachi district.

There is a decrease of 4,970 under Kotri liquor and an increase of 5,454 under Uran liquor, the net increase being 484 proof gallons. The decrease in the consumption of Kotri liquor is due to the restricted booking of traffic by goods train towards the end of the year, due to war emergency; this fact, the rise in the price of foreign liquor and the influx of plague refugees from Hyderabad account for the increased consumption of Uran liquor.

Hyderabad district.

The decrease of 7,840 proof gallons the Collector attributes as being mainly due to the exodus that set in owing to the prevalence of plague for four months in the town and taluka of Hyderabad and Tando Muhammedkhan.

Nawabshah district.

The decrease of 1,365 proof gallons following on a decrease of 1,694 gallons last year is reported by the Collector to be due to the closing of one shop at Manjuth, the late opening of two shops at Tharushah and Daur and to the reduction in strength of liquor.

Sukkur district.

The decrease of 3,644 proof gallons is attributed by the Collector partly to increase in duty and partly to the temporary suspension of goods traffic by rail at a time (especially during the Holi festival) when liquor was in great demand. The increase in duty does not appear to be the real cause, but the absence of plague refugees which occurred in the previous year and the reason assigned last year by the Collector that owing to the reduction in strength (from 10° to 15° U.P.) of strong liquor from 1st April 1916 people purchased liquor of former strength for use later on.

Larkana district.

The decrease of 2,693 proof gallons was apparently due to the closure of three shops at Larkana.

Thar Parkar district.

There was a decrease of 1,547 proof gallons which the Collector reports was due mainly to the closure of the Shadipalli shop and to the fact that no fair was held at Pir-jo-goth this year owing to heavy rains.

Upper Sind Frontier district.

The decrease amounts to 545 proof gallons, which is attributed to the reduction in strength of strong liquor.

The average consumption per head of population in the Province works out to 2·77 drams as against 3·006 drams in the previous year.

The contract supply system remained in force for the seventh year during which the manufacture from molasses at the Kotri Central Distillery and supply of country spirit was given on contract for a period of one year only. The license for the supply of Uran liquor was renewed for one year at revised rates.

The proposal for the transfer of the Kotri distillery to Karachi has since been abandoned and the introduction of steam stills and up-to-date methods of distillation at Kotri has been sanctioned by Government, *vide* Government Resolution No. 4723, dated the 16th April 1917, and is receiving consideration.

As in the preceding year there were only two contract distillers for the three contract areas of the Province.

The number of stills licensed in the central distillery at Kotri was 25 (22 worm and 3 pot stills) and the capacity of these was 4,573 gallons. The total quantity of liquor manufactured at the Kotri distillery is shewn in the subjoined table:—

Contract area.	Plain spirit.				Flavoured spirit.			
	40° U.P.	15° U.P.	O. P.	L. P.	40° U.P.	15° U.P.	O. P.	L. P.
	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.
Karachi district ...	348 42	1,330 12	...	7 6	...	55,371 20	...	...
Hyderabad, Nawabshah, and Thar Parkar districts.	902 12	952 42	...	...	96 30	86,545 20	...	...
Sukkur, Larkana and Upper Sind Frontier districts.	720 30	5,236 12	...	...	796 17	60,337 10	...	...
Total 1916-17 ...	1,971 36	7,519 18 10° U.P.	...	7 6	892 47	2,02,254 2 10° U.P.	...	...
Total 1915-16 ...	1,516 6	4,203 35 15° U.P. 88 0	6 8	10 6	518 6	1,99,799 34 15° U.P. 5,410 8	30 14	62 13

The approximate cost of manufacturing liquor at issue strength as reported by the contract distillers is compared below with that of the previous year:—

	1915-16.		1916-17.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Plain liquor, per gallon	0 14 9	1 6 7	1 0 5	1 8 3
Flavoured liquor, per gallon	0 15 5	1 7 0	1 1 1	1 8 8

The following statement shows the sanctioned rates at which liquor was issued from the Kotri distillery and the four bonded warehouses in Sind to retail licensees in the contract areas during the years 1915-16 and 1916-17:—

Contract area.	Place of issue.	1915-16. Issue rate per gallon.				1916-17. Issue rate per gallon.			
		Plain.		Flavoured.		Plain.		Flavoured.	
		10° U.P.	40° U.P.	10° U.P.	40° U.P.	15° U.P.	40° U.P.	15° U.P.	40° U.P.
	Kotri Liquor.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi district	*Ex* Kotri distillery ...	1 6 9	0 14 2	1 7 6	0 14 11	1 7 0	0 15 3	1 7 6	0 15 6
	Ex Karachi warehouse.	1 8 9	1 0 2	1 9 6	1 0 11	1 8 6	1 0 6	1 9 6	1 1 3
Hyderabad, Nawabshah and Thar Parkar districts.	*Ex* Kotri distillery ...	1 6 8	0 14 1	1 7 5	0 14 10	1 6 9	0 15 3	1 7 6	0 15 6
	Ex Hyderabad warehouse.	1 7 2	0 14 7	1 7 11	0 15 4	1 7 3	0 15 6	1 7 9	0 15 9
Sukkur, Larkana and Upper Sind Frontier districts.	*Ex* Kotri distillery ...	1 6 6	1 0 0	1 7 0	1 0 6	1 7 0	1 0 0	1 7 6	1 0 6
	Ex Sukkur and Larkana warehouses.	1 10 0	1 2 6	1 10 6	1 3 6	1 10 6	1 2 9	1 11 3	1 4 0
	Mhowra Liquor.								
Karachi and Hyderabad districts.	*Ex* Karachi warehouse.	1 4 0	0 13 6	1 6 0	0 15 6	1 3 0	0 13 6	1 5 0	0 15 6

Molasses imported from Java is the distilling base in use by the contract distillers, chiefly on account of its cheapness. The outturn, however, is very poor compared with that obtainable from Indian molasses. The flavouring ingredients used in the manufacture of country spirit were obtained from the Persian Gulf, Ceylon, Kashmir, Afghanistan and from parts of the Presidency, including Sind. These articles are not subject to local octroi duty, having been exempted under Government Resolution, General Department, No. 4381, dated the 11th August 1897.

Toddy forms an insignificant item of the excise administration of the Province.

Sales during the past two years are contrasted below :—

	1915-16. Gallons.	1916-17. Gallons.
Karachi	4,718	4,122
Larkana	97	...
Total ...	4,815	4,122

The decrease in the sales of toddy in the Karachi district is due to a shortage in the supply owing to the limited number of toddy producing trees available this year within the contract area. The consumption of toddy was only confined to the town of Karachi during the year under report, no license having been taken out this year for the sale of toddy at Larkana. The realizations from this revenue in the Karachi district, however, have risen from Rs. 926 to Rs. 1,413 owing to higher bids at the auction sale.

7. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms. The cultivation of hemp was permitted in Deh Bubak of the Sehwan taluka in the Larkana district; and the total area under cultivation amounted to 100 acres 16 gunthas. The quantity of bhang produced was 3,420 maunds 1 seer and 20 tolas compared with 3,598 maunds 20 seers and 60 tolas in the preceding year when 108 acres and 20½ gunthas were cultivated.

The total realization of revenue under 'Intoxicating drugs' amounted to Rs. 4,93,279 against Rs. 5,08,206 in the previous year; and there has thus been a decrease of Rs. 14,927, of which the details are as follows :—

A decrease of Rs.	75,848	Hyderabad district.
Do.	7,638	Thar Parkar district.
Total ...	83,486	
Deduct an increase of Rs.	29,317	Karachi district.
Do.	17,901	Nawabshah district.
Do.	18,083	Larkana district.
Do.	1,969	Sukkur district.
Do.	1,289	Upper Sind Frontier district.
Total ... Rs.	68,559	
Net Decrease ... Rs.	14,927	

The increase in the Karachi, Nawabshah, Larkana, Sukkur and Upper Sind Frontier districts is due to higher bids having been obtained at the auctions consequent on keen competition, and increased consumption in the case of Karachi, Nawabshah and Larkana districts where the sale of charas is also permitted.

The decrease in the Hyderabad and Thar Parkar districts is mainly attributed to the total prohibition imposed on the sale of charas in these districts. Charas is the only drug that leaves a large margin of profit to licensees and hence large bids are offered at auctions for shops that permit its sale.

In the Karachi district the consumption of bhang fell from 113 maunds to 95 maunds. This is ascribed to the enhanced retail prices that ruled during the year. The increase of 4 maunds in the sale of charas in spite of the closure of two shops is due to extensive sales of the drug at Mirpur Bathoro and Tatta shops for consumption in the Hyderabad district where all charas shops had been closed. An increase in the sales of ganja occurred in the Kotri Division as a result of the stoppage of the sale of charas in that division, ganja serving as a mild substitute for charas.

There is a decrease of 570 seers in the sales of bhang and an increase of 136 seers in the sale of ganja in the Hyderabad district. The decrease in the consumption of bhang is due to the emigration of people owing to the

prevalence of plague in the district. The charas shops were altogether closed, hence the increase in the sales of ganja which is used to some extent to take the place of charas.

In the Nawabshah district there is an increase of 568, 2 and 983 seers in the sales of bhang, ganja and charas respectively. The small increase in the consumption of bhang and ganja is due to large influx of plague refugees from Hyderabad, while a large increase (24 maunds and 23 seers) in the case of charas is due, as the Collector remarks, "to its vend having been altogether stopped in the adjoining districts of Hyderabad and Thar Parkar with the result that many of the charas consumers of these districts obtained their supplies from Tando Adam, conveniently situated on the Railway in this district. It cannot be doubted that there were a great many instances of illicit sale of this drug, though only a few cases were actually detected. The sale of charas has now been stopped at Tando Adam." I concur in this view.

In the Larkana district there is an increase of 325 seers in bhang and of 87 seers in charas and a decrease of 1 seer in ganja. The increase in bhang and decrease in ganja is small and needs no comment, but the increase in charas is an unsatisfactory feature and the main reason for it, remarks the Collector, was that there were 35 shops selling charas in the district and the smokers had abundant facilities for obtaining the drug. With effect from 1st April 1917, 24 shops have been ordered to remain closed, having only shops at taluka head-quarter towns.

There is a decrease, compared with previous year, of 32 and 143 seers in bhang and charas respectively, and an increase of 19 seers in ganja in the Sukkur district. The decrease in the consumption of bhang is small while that in the consumption of charas was due to the closing of 5 shops and has led to a small increase in the consumption of ganja.

In the Thar Parkar district the sales of bhang have decreased by 214 seers while those of ganja have increased by 55 seers. The decrease under the former is due to the conditions of the season, while the increase under the latter to the complete closure of the charas shops in this district by reason of which some of the people addicted to charas took to ganja instead.

Sales of bhang show a rise of 125 seers and those of charas and ganja a fall of 24 and 4 seers respectively in the Upper Sind Frontier district. The small increase in the consumption of bhang is due to its being cheaper than other intoxicants. The decrease under sales of ganja and charas being slight, calls for no special remarks.

License fees on drugs fell from a total of Rs. 2,53,440 to Rs. 2,39,100. Shops licensed for the sale of intoxicating drugs in the province numbered 267 (Imperial Form 3, column 23) against 279 in the preceding year and 305 in the year 1914-15.

The number of licenses granted during the year to Chemists, Druggists and Medical practitioners for the sale of cocaine for *bona-fide* medicinal purposes was 56 against 54 in the previous year (Imperial Form 3, column 24). The quantity of cocaine imported by sea into Karachi from foreign countries and the amount of duty levied thereon was :—

	Ozs.	Rs.
1915-16	93	64 duty.
1916-17	60	87 „

The quantity of confiscated cocaine received in the Customs House, and issued during the year, and the balance available on 31st March 1917 were as under :—

	Ozs.	Grains.
Balance in hand on 1st April 1916	284	$402\frac{1}{2}$
Quantity received	...	...
Quantity issued	22	$27\frac{11}{32}$
Balance available on 31st March 1917 ...	262	$375\frac{5}{32}$

The sale of cocaine was distributed as follows :—

	Ozs.	Drams.	Grains.
Karachi	40	14	0
Hyderabad	0	37	24
Sukkur	2	10	23
	45	14	$19\frac{21}{32}$

The smuggling of cocaine is not carried on on an extensive scale in the Province of Sind. During the year under report, only one case relating to this drug was sent up for trial under section 43 (*a*) for illicit possession of 14 grains and the accused was convicted and sentenced to three months' rigorous imprisonment. The information desired by Government in their endorsement No. 5825, dated 10th May 1917, has been inserted separately in Appendix O.

8. The following table gives the imports into Karachi of foreign spirits during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

	1915-16.	1916-17.
	Gallons.	Gallons.
Ale, porter, cider and other fermented liquors	420,386	339,229
Brandy, whisky and other spirits (potable and non-potable) .	149,616	165,319
Champagne and other sparkling wines	27,189	42,135

The figure 165,319 in the above table is the total of figures in columns 4 to 6 of Appendix F.

The decrease of 81,157 gallons in the imports of ale, etc., is due to reduced production in the United Kingdom and to high freight.

The increase of 16,532 and 14,946 gallons in the imports of potable spirits and wines, respectively, is due to the demand of the Commissariat Department for Local War Hospitals and for export to Mesopotamia.

Sales at licensed foreign liquor shops were as under :—

District.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	45,972	2,856	340	20,240
Hyderabad	24,720	618	160	10,768
Nawabshah	195	68	.....	645
Thar Parkar	158	62	6	698
Larkana	350	51	36	626
Sukkur	5,102	378	276	5,328
Upper Sind Frontier ...	113	19	10	270
Total, 1916-17 ...	76,610	4,052	828	38,575
Total, 1915-16 ...	100,698	4,764	860	48,545

There has been a decline in sales under all the heads.

In Karachi district there has been a decrease under all heads, which is attributed to the high prices prevailing due to the war.

The Collector of Hyderabad attributes the decrease in his district to (1) the necessity of economy on account of the general rise in prices, (2) the rise in price of liquors imported from Europe and (3) plague.

In the Thar Parkar district the sales show an increase of 159 gallons. The Collector remarks that the increase has occurred in the Mirpurkhas shop alone where the sales increased by 225 gallons. The sales in the Umerkot shop have declined by 66 gallons. The reason for the large increase at the Mirpur shop is not very clear. It is to be partly accounted for by the emigration into Mirpurkhas of the people from Hyderabad on account of plague at the latter place, but the principal reason is probably to be found in the fact that the licensee at Mirpur, who is a new man in the business, has kept prices low with a view to attract customers, in which he has evidently been successful. This would account for the decrease in sales in the Umerkot shop also.

In the Sukkur district there is a decrease, due to enhanced tariff rates, in the consumption of foreign liquor, except fermented liquors, of which beer, being a comparatively cheap drink and also manufactured in India, tends to replace the more costly kinds.

The Collectors of Nawabshah and Larkana and the Deputy Commissioner, Upper Sind Frontier, have made no remarks regarding the variations in the figures of their districts as they are slight.

9. The issues of opium from the several Huzur treasuries and sub-depôts amounted to 8,894 seers against 9,120 seers in the preceding year, and the amount realized by Government was Rs. 3,11,245 against Rs. 2,73,439. The prime cost of this opium was Rs. 97,820, while packing and conveyance charges amounted to Rs. 1,862-5-0. The balance in hand in depôts at the end of the year was 6,060 seers and $52\frac{5}{8}$ tolas.

The total amount of opium consumed was 8,884 seers compared with $9,082\frac{1}{2}$ seers in the previous year, showing a small decline of $198\frac{1}{2}$ seers. No remarks appear necessary.

The rate of consumption per head was the same as last year, *viz.*, ·20 tola. The total Excise Opium revenue on the basis of actual sales amounted to Rs. 3,70,889 against Rs. 3,47,100 in the previous year, the increase of Rs. 23,789 being comprised as follows:—

	Rs.	Rs.
Increase—		
Other items (including gain on sale proceeds)		26,488
Deduct decrease—		
Duty	1,985	
License fees	714	
		2,699
Net increase ...		23,789

The variations under the heads 'Duty' and 'License fees' being slight in each district of the Province, call for no remarks. There is an increase, however, under the head 'Other items,' which is due to the enhancement of issue price of opium from Rs. 30 to Rs. 35 during the year.

The difference between the duty shown in column 5 of Appendix K and in column 9 of Imperial Form 1 is, as explained in previous reports, accounted for by the fact that while the former represents duty on actual sales, the latter shows the duty on opium issued to licensees from depôts for sale.

The total number of shops licensed during the year under review was 204 (Imperial Form 3, column 21) against 207 in the previous year. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparation thereof for medicinal purposes was same as last year, *viz.* 69.

10. Appendices M and N showing demands, collections, refunds and balances of Excise revenue, and explaining the difference between the collection of Excise revenue in the Accountant General's books and in the foregoing statements, are attached.

11. During the year under report 79 cases under the Abkari laws (8 relating to liquor and 71 to intoxicating drugs) and 67 under the Opium Act were sent up for trial. Convictions under the Abkari laws numbered 69 and the number of persons convicted in the 67 cases under the Opium Act was 72 (Appendices O and P).

Thirteen cases of illicit cultivation of bhang were reported which go to show that the crime is still prevalent in the province. A few minor cases of smuggling of excisable articles from Native States were also reported. Eight offences relating to liquor were brought to light during the year, the number of detections in 1915-16 being 17. Cases of illicit cultivation and manufacture of hemp drugs numbered 13 against 20; those of illicit importation 6 against 20; and those of illicit transport, possession, etc., 51 against 44 of the preceding year.

12. The gross revenue for the year contrasted with that of the previous year was Rs. 24,56,662 against Rs. 23,74,617 and the net revenue amounted to Rs. 24,25,961 against Rs. 23,37,257. The causes of variations have been explained above.

The total expenditure on account of the combined Salt, Excise and Opium Department in Sind was Rs. 2,63,138 of which the portion debitable to 7—Excise amounted to Rs. 1,12,773.

13. The question of constructing Government bonded warehouses at Karachi, Hyderabad and Larkana was deferred owing to war emergencies and

liquor was like last year stored in rented premises, the rent being borne by the contract distillers.

14. Appendix E is not required, as noted last year, and statement L is blank. The remaining statements accompany.

15. The number of persons convicted for drunkenness was 71 against 63 last year as shown in Appendix I, attached, so far as municipal areas were concerned. Of these 71, 65 persons were convicted by the Courts in Karachi. One licensee in the town of Karachi was warned and his agent's nokarnama suspended for one month for permitting drunkenness on the licensed premises. Appendix II shows cases in the mofussil exclusive of municipal areas.

16. A number of irregularities pertaining to license conditions were reported by Inspectors and were dealt with departmentally. The Collector of Nawabshah reports that in an enquiry against a drugs licensee it came to light that the panchayat at Mahbatdero Jatoi in Kandiaro taluka was levying Rs. 110 as 'Panchano' from the person accepting the drugs shop. This has since been stopped and the same practice was not found to exist anywhere else.

17. Owing to Railway restrictions on booking of goods due to war the transport of liquor under bond was interrupted on several occasions and consequently the contractors failed to maintain the prescribed minima, but no penal action under clause 15 of the license was taken against them. They, however, arranged to transport liquor from the distillery by passenger trains as far as practicable to avoid inconvenience to the public. In many cases retail licensees were allowed to take their stock of liquor from the distillery direct.

18. No Excise Inspectors from Sind attended the distillery training class held in Bombay during the year.

19. The working of the Kotri distillery was satisfactory under the supervision of Mr. P. Hanaghan.

20. The number of local advisory committees remained the same as last year. A meeting of the local advisory committee constituted for the town of Karachi was held during the year at which applications for the opening of new shops and the question of the closure of certain shops were considered. It was recommended that country liquor shops in Karachi should be reduced in pursuance of the policy of gradually reducing the number of licensed premises in the city. The recommendations of the committee were given effect to. The Collector of Sukkur reports that during the year the Shikarpur and Rohri committees met once. The recommendations of the former with regard to the closing of one country liquor shop and not opening an opium shop in a quarter for which there was an application, and those of the latter for not opening a beer shop, and other minor points were accepted and given effect to.

Sind Excise Intelligence Bureau.

21. The Sind Excise Intelligence Bureau which is in the immediate charge of a Superintendent was transferred to the office of the Assistant Commissioner of Salt, Excise and Opium in Sind during the year under report and worked under my personal supervision. Owing to the appointment of Superintendent of Salt, Excise and Opium in Sind having been left unfilled with a view to its final amalgamation with the Bureau appointment when the Excise revision scheme is taken up, the Superintendent, Excise Intelligence Bureau, has been appointed Personal Assistant to the Assistant Commissioner of Excise in addition to his own duties. The publication of the weekly confidential supplement was restricted in order to effect economy in the cost of paper and printing and was only published whenever really important matters were to be communicated. The detection of excise cases and the results of prosecutions in courts were carefully watched by means of reports received from the Excise officers and were scrutinized in detail in the Bureau.

Temperance Movements.

22. The Third Sind Temperance Conference was held at Hyderabad and passed several resolutions dealing with matters of temperance reform. The Collector of Larkana reports as follows :—

"The higher vernacular text-books are provided with lessons condemning the use of the intoxicants. The masters impress upon the minds of the boys

the evil effects resulting from their use. The inspecting officers during the course of their inspections try to find out how far the boys have profited by these teachings and accordingly obtain voluntary pledges of temperance from them for observing temperate habits." He further adds :—" In the Anglo-vernacular schools wherever there are debating societies these subjects are discussed and the evil results ensuing from the use of intoxicants are brought vividly before the minds of students."

23. Mr. W. C. McDonald, Assistant Commissioner of Excise, Bombay Presidency, visited the Kotri distillery on the 16th December 1916 to discuss the question regarding improvements in the manufacture of country spirit at this distillery and visited the Larkana bonded warehouse on the 19th December 1916.

24. The Collector of Karachi writes :—" The Excise administration of the district has been generally satisfactory in Karachi and Mr. E. L. Thurley, Abkari Inspector, Karachi, has shewn great keenness and considerable ability in the discharge of his duties. His reports dealing with the various matters on which he was consulted were carefully prepared and have been extremely useful." In the town of Hyderabad the Collector reports that the town excise duties have been well performed by Mr. H. Miles, Abkari Inspector, and the excise establishment in the district have on the whole worked well.

Mr. Burhankhan continued to do good work and has shewn great zeal in saving the Bubak warehouse buildings during the last abnormal floods when both life and property were in danger.

The majority of the Excise Inspectors of the department have worked satisfactorily.

Mr. F. I. Lobo, Personal Assistant, and clerks of my office have worked well.

I have the honour to be,
Sir,
Your most obedient servant,
H. Mc. M. SMITH,
Acting Assistant Commissioner
of Salt, Excise and Opium in Sind.

APPENDIX I.

Statement showing convictions for drunkenness in the Municipal areas in the Province of Sind during 1916-17 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1914-15.		1915-16.		1916-17.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Karáchi District.								
Karáchi	159,270	64	4·02	59	3·7	65	4·1	
Kotri	7,256	1	1·4	1	1·4	2	2·8	
Hyderabad District.								
Hyderabad	75,964	...	...	...	....	...	...	
Tando Alláhyár ...	4,287	...	...	...	...	...	...	
Sukkur District.								
Sukkur	35,294	...	...	...	...	1	·28	
Shikárpur	53,944	5	·9	3	·5	1	·19	
Rohri	9,919	2	2·02	...	...	2	2·02	

APPENDIX II.

Statement showing cases of drunkenness in which convictions have been recorded for the financial year 1916-17.

District (Exclusive of municipal areas which are dealt with in Appendix 1).	Convictions for drunkenness		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for this contravention of their license.	Fines realized.	Remarks.
	Occurring on licensed premises.	Occurring elsewhere.				
1	2	3	4	5	6	7
Karáchi	.....	66	.....	*1	Rs. 293	*The Licensee was warned and the agent's nokar nama suspended for one month.
Hyderabad	.....	.....	.....	.....	...	
Nawabshah	.....	.....	.....	.....	...	
Thar Párkar	.....	.....	.....	.....	...	
Lárkána	.....	.....	.....	.....	...	
Sukkur	.....	.....	.....	.....	...	
Upper Sind Frontier ...	.....	.....	.....	.....	...	

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1917.

PROVINCIAL STATEMENT A.

Statistics of wholesale Vend of Spirits and Fermented Liquors in Sind during the year 1916-17.

Name of District.	Licenses for wholesale Vend of imported Spirits and imported fermented Liquors manufactured in Sind—Form No:—3S8-A.E. (Fee ranging from Rs. 100 to Rs. 300 per annum).									Licenses for wholesale Vend of Spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale Vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
		Spirits and Fermented Liquors sold thereunder.									Quantity of spirits sold thereunder.			Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.								To other licensed Vendors.		To the public.		
		Imported.			Beer made in India.	Imported.			Beer made in India.									
	Number of licenses.	Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Number of licenses.	To other licensed Vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals. (a)	Gals.	Gals.	Gals.													
Karáchi	20	18,150	102,386	310,256	47,084	...	...	...	...	...	...	...	...	...	...	...	...	(a) Includes 700 gallons of liquors.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	20	18,150	102,386	310,256	47,084	...	...	...	...	...	...	...	...	...	...	...	...	

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail Vend and Consumption of Spirits and Fermented Liquors in Sind during the year 1916-1917.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop License.								Sold under Hotel and Dâk Bungalow License.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.						Gals.	Gals.	Gals.
Karáchi	27	2,984	17,258	19,495	...	...	...	...	14	212	2,958	26,348
Hyderabad	12	778	10,736	24,050	...	...	...	...	...	...	...	...
Nawábsháh	2	66	635	131	...	...	...	...	...	...	...	...
Thar Párkar	2	70	701	159	...	...	...	...	...	...	...	...
Lárkána	2	82	604	170	...	...	...	...	...	...	...	...
Sukkur	7	402	5,842	4,928	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	19	270	113	...	...	...	...	...	...	...	...
Total ...	53	4,401	36,046	49,646	...	...	...	...	14	212	2,958	26,348

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private Distilleries.							Spirits made in outstills.	
	Sold under Railway refreshment room License.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.									
Karáchi	1	...	24	129	...	...	...	...	...	...	...	...	...
Hyderabad	1	...	32	70	...	...	...	...	...	...	...	...	...
Nawábsháh	1	2	13	64	...	...	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...
Lárkána	1	4	21	179	...	...	...	...	...	...	...	...	...
Sukkur	3	2	16	174	...	...	...	...	...	...	...	...	...
Upper Sind Frontier... ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	7	8	106	616	...	...	...	...	...	...	...	...	...

H. Mc. M. SMITH,

Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1917.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, or (*b*) partly or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ..	1	2	(*a*) 2	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
Hyderabad ...	Hyderabad ...	...	...	...	Do. ...	9 a. m.	10 p. m.	
Lárkána ...	.....	...	...	...	Do. ...	9 a. m. ...	10 p. m.	
Sukkur ...	Sukkur ...	...	...	...	Do. ...	9 a. m. ..	10 p. m.	
	Shikárpur ...	1	1	(*a*) 1				
	Rohri ...	1	1	(*a*) 1	Country liquor ...	9 a. m. ..	10 p. m.	
Nawábsháh ...	.....	...	...	...	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
Thar Párkar ...	.....	...	...	...	Do. ...	9 a. m. ...	10 p. m.	
Upper Sind Frontier .	.....	...	...	...	Do. ...	9 a. m. ...	10 p. m.	

APPENDIX C.

Statement showing consumption of Country Spirit per head in Urban and Rural areas in several districts of the Province of Sind during the year ending 31st March 1917.

Serial No.	District.	District Headquarter town and towns of 10,000 population and over.				Rural areas (*i.e.* towns excluding those shown in columns 3 to 6).			Remarks.
		Serial number (with name of town).		Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3		4	5	6	7	8	9	10
1	Karáchi	1	Karáchi ...	159,270	61,926	18·66	...	...	...	
		2	Rural areas ...	...	...	...	362,451	14,135	1·87	
2	Hyderabad	1	Hyderabad ...	75,964	34,956	22	...	...	...	
		2	Rural areas ...	...	...	...	536,075	15,986	1·4	
3	Nawabshah	1	Nawabshah ...	1,886	1,110	28	...	...	...	
		2	Tando Adam ...	10,016	3,398	16	...	...	...	
		3	Rural areas ...	...	...	...	436,576	10,374	1·1	
4	Thar Párkar ...	1	Urban and Rural areas.	4,856	3,171	31·34	428,542	4,563	·51	
5	Lárkána	1	Lárkána ...	16,095	9,539	28 4	...	...	...	
		2	Rural areas ...	...	...	...	644,784	15,554	1 2	
6	Sukkur	1	Shikárpur ...	53,944	5,579	4·9	...	...	...	
		2	Sukkur ...	35,294	8,907	12·1	...	...	...	
		3	Rural areas ...	...	...	...	484,375	5,836	·6	
7	Upper Sind Frontier	1	Urban areas ...	11,361	4,411	18·6	...	...	...	
		2	Rural areas ..	...	...	...	25 ,646	3,38	·6	
					1,32,997			69,898		

H. Mc. M. SMITH,

Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

Karáchi, 17th July 1917.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population; (3) the minimum revenue guaranteed in monopoly districts including Native States attached to them for A'bkári Management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) maximum selling prices per gallon of Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1916-17 and also similar information for important towns or area of such districts for the same year.

1	2	3	4	5		6		7	8			9			10	
				Consumption of Country Spirit in terms of proof.					Actual realizations.			Receipt on account of Country Spirit (including out-stills, miscellaneous fees, &c.)			Total realizations.	
				1916-17.		Average of previous 5 years.										
Serial No.	District.	Area.	Population.	Total.	Rate per head of Population.	Total.	Rate per head of Population.	Minimum duty guaranteed in monopoly Districts including Native States attached to them for A'bkári Management.	Still-head Duty.	Deficiency.	Total.	License Fees.	Other receipts.	Total.	1916-17.	Average of previous five years.
		S. miles.		Gallons.	Drams.	Gallons.	Drams.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
1	Karáchi	11,971	521,721	76,061	7·0	73,802	6·8	...	4,61,952	...	4,61,952	96,830	...	96,830	5,58,782	4,86,440
2	Hyderabad	4,643	612,039	50,942	4·0	...	...	...	3,08,501	...	3,08,501	79,258	4,160	83,418	3,91,919	Not available.
3	Nawabshah	3,881	448,178	14,883	1·6	...	...	...	90,031	...	90,031	23,654	53	23,707	1,13,738	Do.
4	Thar Párkar	13,637	433,398	7,739	0·86	9,502	1·05	...	47,521	...	47,521	10,304	39	10,343	57,864	65,644
5	Lárkána	5,051	660,879	25,093	1·8	25,183	1·8	...	1,48,997	...	1,48,997	25,505	...	25,505	1,74,502	1,63,411
6	Sukkur	5,600	573,913	20,382	1·7	21,791	1·8	...	1,25,701	...	1,25,701	26,070	82	26,152	1,51,853	1,38,810
7	Upper Sind Frontier ...	2,681	263,607	7,796	1·4	7,935	1·4	...	48,599	...	48,599	9,303	33	9,336	57,935	50,720
	Total ...	47,463	3,513,425	202,895	2·77	213,986	2·9	...	12,31,302	...	12,31,302	2,70,924	4,367	2,75,291	15,06,593	14,20,113*

1	2	11						12				13				14
		Maximum selling prices per gallon.						Incidence per proof gallon of				Incidence per proof gallon of				
		Mhowra or Molasses Spirit.				Toddy Spirit.						Average of previous 5 years.				
Serial No.	District.	40° U. P.		15° U. P.												Remarks.
		Plain.	Flavoured.	Plain.	Flavoured.	60° U. P.	40° U. P.	Still-head Duty.	License Fees.	Other receipts.	Total.	Still-head Duty.	License Fees.	Other receipts.	Total.	
		Rs. a. p	Rs. a. p	Rs. a. p	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	5 12 0	5 14 0 Kotri.	8 4 0	8 8 0	.....		6 1 2	1 4 4	...	7 5 6	5 10 3	0 15 3	...	6 9 6	
		5 12 0	5 14 0 Mhowra and Kotri.	8 4 0	8 8 0											
2	Hyderabad	5 12 0	5 14 0	8 4 0	8 8 0	...	...	6 0 11	1 8 11	0 1 3	7 11 1	Not available.				
3	Nawábsháh	5 12 0	5 14 0	8 4 0	8 8 0	...	...	6 0 10	1 9 5	0 0 1	7 10 4	Do.		do.		
4	Thar and Párkar	5 12 0	5 14 0	8 4 0	8 8 0	...	...	6 2 3	1 5 4	0 0 1	7 7 8	5 15 3	0 15 2	0 0 1	6 14 6	
5	Lárkána	5 12 0	5 14 0	8 4 0	8 8 0	...	...	5 15 0	1 0 3	...	6 15 3	5 10 2	0 13 6	...	6 7 8	
6	Sukkur	5 12 0	5 14 0	8 4 0	8 8 0	...	...	6 2 8	1 4 6	0 0 1	7 7 3	5 6 11	0 14 11	0 0 1	6 5 11	
7	Upper Sind Frontier ...	5 12 0	5 14 0	8 4 0	8 8 0	...	...	6 3 9	1 3 1	0 0 1	7 6 11	5 10 2	0 12 1	...	6 6 3	
		...	...	...	...	...	...	6 1 1	1 5 4	0 0 4	7 6 9	5 11 0	0 14 9	0 0 5	6 10 2*	

Note.—This is the figure for the whole Province inclusive of the areas comprised in the districts of Hyderabad and Nawabshah.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1917.

Memorandum of Country Spirit Consumption, &c., in certain large towns, 1916-1917.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations, still-head duty.	License Fees.	Total Realizations.	
			1916-1917.		Average of previous 5 years				1916-1917.	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ..	159,270	61,926	18·66	58,076	17·5	3,74,538	78,165	4,52,703	3,80,588
2	Hyderabad ..	75,964	34,956	22·	38,073	24·	2,07,626	49,350	2,54,976	2,44,712
3	Lárkána ..	16,095	9,539	28·4	9,014	26·9	58,488	10,837	69,325	56,824
4	Sukkur ...	35,294	8,907	12·1	9,329	12·7	54,871	11,826	66,697	60,741
5	Shikárpur ...	53,944	5,579	4·9	5,715	5·1	34,428	7,378	41,806	37,411
	Total ...	340,567	120,907	17·	120,207	16·9	7,27,951	1,57,556	8,85,507	7,79,676

1	2	9				10			11			12
Serial No.	Towns.	Maximum selling price of Mhowra or Molasses Spirit per gallon.				Incidence per proof gallon of						Remarks.
		40° U. P.		15° U. P.		1916-17.			Average of previous 5 years.			
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	5 12 0	5 14 0	8 4 0	8 8 0	6 0 9	1 4 2	7 4 11	5 8 8	1 0 2	6 8 10	
2	Hyderabad ...	5 12 0	5 14 0	8 4 0	8 8 0	5 14 1	1 6 7	7 4 8	5 2 6	0 15 1	6 6 7	
3	Lárkána ...	5 12 0	5 14 0	8 4 0	8 8 0	6 2 1	1 2 2	7 4 3	5 7 6	0 13 4	6 4 10	
4	Sukkur ...	5 12 0	5 14 0	8 4 0	8 8 0	6 2 7	1 5 3	7 7 10	5 8 9	0 15 5	6 8 2	
5	Shikárpur ...	5 12 0	5 14 0	8 4 0	8 8 0	6 2 9	1 5 2	7 7 11	5 8 10	0 15 11	6 8 9	
	Total ...	...	...	...	...	6 0 4	1 4 10	7 5 2	5 8 3	0 15 6	6 7 9	

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karachi, 17th July 1917.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each District of the Province of Sind during the year 1916-17.

Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wines and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi,	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1916-17	339,229	42,135	1,598	150,748	12,973
1915-16	420,386	27,189	1,156	134,658	13,802
Karáchi	45,972	2,856	340	20,240	6,857
Hyderabad	24,720	618	160	10,768	93
Nawabshah	195	68	...	645	3
Thar Párkar	158	62	6	698	2
Lárkána	350	51	36	626	...
Sukkur	5,102	378	276	5,328	254
Upper Sind Frontier	113	19	10	270	...
Total { 1916-17 ...	76,610	4,052	828	38,575	7,209
Total { 1915-16 ...	100,698	4,764*	860	48,545	6,126

* Last year there was a mistake of 40 gallons in case of wines which amounted to 49 and not 89 gallons in the Thár Parker district.

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured *Spirits passed into consumption at the favourable 7½ per cent.* ad valorem *Rate during the year 1916-17.*

Denatured Spirits imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Quantity consumed locally.	Exported to other Provinces.	Place of Production.	Provinces from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imperial Gallons.							
United Kingdom ...	1	...	...	...	Cawnpore and Rossa.	4,938	...	
Total ...	1	...	...	...	...	4,938	...	

NOTE.—The excise duty of 7½ per cent. *ad valorem* on denatured spirit of local manufactures was abolished in January 1917.

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer leviable on such drugs, (3) the Realizations on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1916-17.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total.	Per head.	Ganja.	Bhang.	Charas	Duty.	License Fees.	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	
1	Karáchi ...	6,157	·94	10	1	20	47,762	69,507	5	1,17,274	7 12 1	11 4 8	...	19 0 9	
2	Hyderabad ...	19,034	2·5	10	1	20	23,264	26,777	191	50,232	1 3 7	1 6 6	0 0 1	2 10 2	
3	Nawabshah ...	16,134	2·9	10	1	20	45,874	22,450	97	68,421	2 13 6	1 6 3	0 0 1	4 3 10	
4	Thar Párkar ...	3,520	·64	10	1	20	5,878	8,203	59	14,200	1 10 9	2 5 7	0 0 3	4 0 7	
5	Lárkána ...	33,545	4·	10	1	20	54,765	49,014	...	1,03,779	1 10 1	1 7 5	.....	3 1 6	
6	Sukkur ...	36,813	5·1	10	1	20	58,523	52,018	136	1,10,677	1 9 5	1 6 7	0 0 1	3 0 1	
7	Upper Sind Frontier.	3,870	1·18	10	1	20	10,861	10,301	36	21,198	2 12 10	2 10 7	0 0 2	5 7 7	
	Total ...	1,19,073	2·71	10	1	20	2,46,927	2,38,330	524	4,85,781	2 1 2	2 0 0	0 0 1	4 1 3	

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged in and issued from, and the balance at, the Warehouse during the year ending 31st March 1917.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Cultivation. Of Gánja. Area cultivated.	Cultivation. Of Bháng. Number of villages in which permitted.	Cultivation. Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to the accounts during the year. Gánja.	Bháng.	Charas.	Excess during the year Bháng.	Balance at the Warehouse on the 1st April 1916. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total of columns 7 to 16. Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak	A. g. 100 16	Government Warehouse, Bubak.	...	M. s. t. *1,260 22 0	...	M. s. t. 17 3 50	...	M. s. t. 2,808 34 60	...	...	...	...	...	M. s. t. 4,086 20 30	...

Name of Táluka in which permitted.	Intoxicating drugs removed from Warehouses during the year. On payment of duty by the licensed vendors in the British Districts and Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Bháng seed given to cultivators free of duty.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1917. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate selling price per maund inclusive of duty. Gánja.	Bháng.	Charas.	Remarks.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan ...	...	M. s. t. 3,291 20 0	...	...	M. s. t. 32 0 0 (Baluchistán).	...	M. s. t. 25 4 0	...	M. s. t. 10 0 50	...	...	M. s. t. 727 35 60	...	Rs. a. p. 148 15 3	...	Ghundis from Rs. 10 to Rs. 19- 8-0. Arari from Rs. 10 to Rs. 13. Kuto from Rs. 4 to Rs. 6. Seed at Rs. 15.	...	

Note.—108 A. 20½ g. yielded the crop of which was stored in April 1916 ... ... M. s. t. 953 35 60

100 A. 16 g. yielded the crop of M. s. t. 3,420, 1 20 out of which were stored in March 1917 ... ... 306 6 20

Total Storage ... 1,260 2 0

Confiscated bháng ... 0 20 0

1,260 22 0

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

Karáchi, 17th July 1917.

APPENDIX J.

Statement showing the quantities of opium issued from the Local Government Depôts to Opium Licensees in Sind during 1916-17.

Serial No.	District.	Opium imported or brought from			Duty realized on			
		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 and 3.	Opium shown in column 2 at Rs. 700 per Chest.	Opium shown in column 4.		Total of columns 5 to 7.
						Opium transferred from Imperial to Excise at Rs. 600 per Chest.	Differential rate of Duty at Rs. 100 per Chest.	
	1	2	3	4	5	6	7	8
			Seers.	Seers.				
1	Karáchi	...	1,899	1,899	...	...	...	...
2	Hyderabad	...	2,078	2,078	...	...	...	...
3	Nawábsháh	...	721	721	...	...	...	...
4	Thar Párkar	...	1,357	1,357	...	...	...	...
5	Lárkána	...	1,099	1,099	...	...	...	...
6	Sukkur	...	1,468	1,468	...	...	...	...
7	Upper Sind Frontier	...	272	272	...	...	...	...
	Total ...	...	8,894	8,894	...	...	...	...

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per seer of Opium consumed in each British District of the Province of Sind during the year 1916-17.

Serial No.	District.	Consumption of Opium.		Rate of Duty per seer.	Realizations.				Maximum selling price per seer.	Incidence on consumption per seer.				Remarks.
		Total.	Per head.		Duty.	License Fees.	Other items. *	Total.		Duty.	License Fees.	Other items.	Total.†	
1	2	3		4	5				6	7				8
		Seers.	Tolas.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	1,910	·29	10	19,100	13,085	1,965	34,150	45	10 0 0	6 13 7	1 0 6	17 14 1	
2	Hyderabad	2,041	·3	10	20,410	15,710	2,041	38,161	45	10 0 0	7 11 2	1 0 0	18 11 2	
3	Nawábsháh	742	·13	10	7,420	4,161	742	12,323	45	10 0 0	5 9 9	1 0 0	16 9 9	
4	Thar Párkar ...	1,400	·25	10	14,000	7,433	1,400	22,833	45	10 0 0	5 4 11	1 0 0	16 4 11	
5	Lárkána	1,080	·13	10	10,800	7,773	1,081	19,654	45	10 0 0	7 3 2	1 0 0	18 3 2	
6	Sukkur	1,452	·20	10	14,520	10,056	1,452	26,028	45	10 0 0	6 14 10	1 0 0	17 14 10	
7	Upper Sind Frontier.	259	·08	10	2,590	1,430	264	4,284	45	10 0 0	5 8 4	1 0 4	16 8 8	
	Total ..	8,884	·20	10	88,840	59,648	8,945	1,57,433	..	10 0 0	6 11 5	1 0 1	17 11 6	
	Gain on sale-proceeds of opium ...							2,13,456						
	Total ...							3,70,889						

* Inclusive of cost price of opium.

† *Note.*—Exclusive of the gain on sale proceeds of opium.

		Rs.
Karáchi gain on sale-proceeds	...	45,576
Hyderabad do.	...	49,872
Nawábsháh do.	...	17,304
Thar Párkar do.	...	32,568
Lárkána do.	...	26,376
Sukkur do.	...	35,232
Upper Sind Frontier do.	...	6,528
Total	...	2,13,456

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1916-17.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
	1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	7,20,805	...	7,20,805	6,80,591	...	6,80,591	39,664	550	...	40,720	7,21,311
2	Hyderabad ...	5,27,011	2,463	5,29,474	5,20,647	631	5,21,278	5,515	2,027	654	6,441	5,27,719
3	Nawábsháh ...	2,11,943	...	2,11,943	2,02,692	...	2,02,692	7,823	188	1,240	9,391	2,12,083
4	Thar Párkar ...	1,28,548	...	1,28,548	1,22,056	...	*1,22,056	5,546	1,440	...	5,769	1,27,825
5	Lárkána ...	3,45,689	...	3,45,689	3,25,548	...	3,25,548	20,141	...	...	13,556	3,39,104
6	Sukkur ...	2,89,667	...	2,89,667	1,68,775	...	1,68,775	1,20,892	...	...	2,25,682	3,94,457
7	Upper Sind Frontier.	80,900	...	80,900	76,236	...	76,236	4,664	...	...	6,411	82,647
	Total ..	23,04,563	2,463	23,07,026	20,96,545	631	20,97,176	2,04,245	4,205	1,894	3,07,970	24,05,146

* Includes over-collections Rs. 494 as under:—

Abkari ... Rs. 300
Opium ... „ 194

APPENDIX N.

Statement showing the difference between the Collections of Excise Revenue in the Accountant General's Books and those in Demand, Collection and Balance Statements for the year 1916-17.

	District.	Amount as per Treasury account.	Deduct		Net collections.	Add		Amount as per demands collections and balance statements (columns 7 and 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	7,21,311	...	40,720	6,80,591	...	39,664	7,20,255
2	Hyderabad	5,27,719	...	6,441	5,21,278	2,096	5,515	5,26,863
3	Nawábsháh	2,12,083	...	9,391	2,02,692	...	7,823	2,10,515
4	Thar Párkar	1,27,825	...	5,769	1,22,056	...	5,546	1,27,602
5	Lárkána	3,49,138	10,086	13,556	3,25,496	52	20,141	3,45,689
6	Sukkur	3,94,457	...	2,25,682	1,68,775	...	1,20,892	2,89,667
7	Upper Sind Frontier...	82,647	...	6,411	76,236	...	4,664	80,900
	Total ...	24,15,180	10,086	3,07,970	20,97,124	2,148	2,04,245	23,01,491

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári Laws in each District of the Province of Sind detected by the Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor, (2) Offences relating to Hemp Drugs and (3) offences relating to cocaine during the year 1916-17.

District.	Cases Detected.														
	Offences relating to Liquor.									Offences relating to Hemp Drugs.					
	Illicit Distillation and possession of implements, etc., for the same.			Illicit importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.			Illicit importation.		
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Karáchi	...	...	...	...	...	...	1	...	1	1	...	1	1	...	1
2. Hyderabad	...	...	...	2	...	2	1	...	1	2	...	2	...	...	...
3. Nawábsháh	...	...	...	...	...	...	...	...	...	4	...	4	...	...	...
4. Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Lárkána	...	...	...	...	...	...	2	...	2	3	...	3	...	...	...
6. Sukkur	...	...	...	1	...	1	...	...	...	3	...	3	...	...	...
7. Upper Sind Frontier ...	...	...	...	1	...	1	...	...	...	...	...	...	5	...	5
Total 1916-17 ...	...	...	...	4	...	4	4	...	4	13	...	13	6	...	6
Total for 1915-1916 ...	2	...	2	14	...	14	1	...	1	20	...	20	20	...	20

District.	Cases Detected—*continued*.																	Cases in which convictions were obtained.
	Offences relating to Hemp Drugs.						Offences relating to Cocaine.									Total.		
	Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.			Illicit possession of Cocaine.			Unlicensed sale of Cocaine.			Smuggling of Cocaine.					
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
1. Karáchi	6	...	6	...	...	...	1	...	1	...	...	...	...	...	...	10	...	10	9
2. Hyderabad	25	...	25	...	...	...	...	...	...	...	...	...	...	...	...	30	...	30	25
3. Nawábsháh	5	...	5	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9	8
4. Thar Párkar	5*	...	5	...	...	...	...	...	...	...	...	...	...	...	...	5	...	5	4
5. Lárkána	4	...	4	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9	8
6. Sukkur	5	...	5	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9	8
7. Upper Sind Frontier ...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	7	...	7	7
Total 1916-17 ...	51	...	51	...	...	...	1	...	1	...	...	...	...	...	...	79	...	79	69
Total for 1915-16 ...	44	...	44	11	...	11	...	...	...	...	...	...	...	...	...	112	...	112	99

* One case is pending.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

Karáchi, 17th July 1917.

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1916-17.

District.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Punishment awarded.					Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transport of Opium.	Illegal import of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of Licenses.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
															Rs. a. p.	Rs.		
1. Karáchi	...	...	25	...	...	...	...	...	25	35	10	25*	1 10 days. 2 15 „ 2 1 month. 1 2 months. 1 3 „ 1 7 „	...	483 0 0	483	...	123 tolas of opium, 12 tolas of opium water, 3½ tolas of charas.
2. Hyderabad	...	2	3	...	...	...	...	...	5	11	...	11	.....	...	180 0 0	180	...	.....
3. Nawábsháh	...	...	...	...	1	...	...	...	1	1	...	1	.....	...	15 0 0	15	...	.....
4. Thar Parkár... ...	...	...	27†	...	...	...	...	...	27	26	...	26	.....	...	420 0 0	410	6 days simple imprisonment to one accused.	5 tolas 7 masas 4½ ratis.
5. Lárkána	...	...	...	...	...	...	...	1	1	1	...	1	.....	...	25 0 0	25	...	3½ tolas.
6. Sukkur	...	...	5	...	...	...	...	...	5	6	1	5	7 days to each of the 2 accused.	...	40 0 0	40	...	12 tolas and 120 grains.
7. Upper Sind Frontier.	...	...	2	...	1	...	...	...	3	3	...	3	.....	...	50 0 0	50	...	2 tolas and 6 masas chandul, 4 tolas and 0 masas opium.
Total 1916-17 ...	...	2	62	...	2	...	...	1	67	83	11	72	.....	...	1,213 0 0	1,203	...	.....
Total for 1915-16 ...	...	...	47	...	11	...	2	1	61	70	14	56	.....	...	1,127 8 0	1,032	...	.....

* Five persons were convicted under both the Opium and Abkari Acts.
† One case is pending.

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. I.

Excise Revenue and Net Revenue of 1916-17.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
												Gánja, Bháng, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	31,796	.....	4,61,952	96,880	1,413	...	5,60,195	18,990	11,555	45,576	76,121	47,052	70,277	1,17,329
Hyderabad ...	7,839	.....	3,08,501	79,258	...	...	3,87,759	20,780	15,710	49,872	86,362	15,978	26,777	42,755
Nawábsháh ...	551	.....	99,031	23,654	...	...	1,13,685	7,210	4,161	17,304	28,675	45,874	22,450	68,324
Lárkána ...	509	1	1,48,997	25,595	...	...	1,74,592	10,990	7,773	26,376	45,139	69,731	49,014	18,745
Sukkur ...	2,521	.....	1,25,701	26,070	...	...	1,51,771	14,680	10,056	35,232	59,968	58,523	52,018	1,10,541
Thar Párkar ...	551	.....	47,521	10,304	...	...	57,825	13,570	7,433	32,568	53,571	6,160	8,263	14,423
Upper Sind Frontier.	101	.....	48,599	9,303	...	...	57,902	2,720	1,430	6,528	10,678	10,861	10,301	21,162
Total ...	43,893	1	12,31,302	2,70,924	1,413	...	15,03,639	88,940	58,118	2,13,456	3,60,514	2,54,179	2,39,100	4,93,279
Total for 1915-16 ...	53,038	1	12,20,223	2,38,131	936	...	14,59,290	91,200	60,836	1,95,898	3,47,934	2,54,766	2,53,440	5,08,206

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from—*continued*.								
District.	Fines Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under Abkári Act	Fines and forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	135	241	5	55	436	7,85,877	5,905	7,79,972	
Hyderabad ...	.....	...	4,351	.....	4,351	5,29,096	15,732	5,13,364	
Nawábsháh ...	.....	...	150	.....	150	2,11,385	.....	2,11,385	
Lárkána ...	52	...	151	1	204	3,39,100	5,526	3,33,574	
Sukkur ...	15	10	259	.....	283	3,25,084	3,538	3,21,546	
Thar Párkar ...	.....	...	102	.....	102	1,26,472	.....	1,26,472	
Upper Sind Frontier.	1	8	73	5	82	89,925	.....	89,925	
Total ...	203	254	5,090	61	5,608	24,03,939	30,701	23,76,238	
Total for 1915-16 ...	179	109	4,890	10	5,188	23,74,617	37,360	23,37,257	

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1916-17.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári ...	4,474 7 7	305 4 0	504 0 0	621 4 9	.....	5,905 0 4	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	4,474 7 7	305 4 0	504 0 0	621 4 9	.....	5,905 0 4	
Hyderabad ... ... A'bkári ...	12,905 12 1	563 2 5	395 0 0	1,867 11 6	.....	15,731 10 0	
Opium ..	.....	.....	.....	.....	.....	.....	
Total ...	12,905 12 1	563 2 5	395 0 0	1,867 11 6	.....	15,731 10 0	
Lárkána ... ... A'bkári ...	4,553 9 3	259 3 9	3 0 0	710 1 1	.....	5,525 14 1	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	4,553 9 3	259 3 9	3 0 0	710 1 1	.....	5,525 14 1	
Sukkur ... ... A'bkári ...	2,817 14 2	445 4 10	80 0 0	195 4 11	.....	3,538 7 11	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	2,817 14 2	445 4 10	80 0 0	195 4 11	.....	3,538 7 11	
Thar Párkar ... ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	.....	.....	.....	.....	.....	.....	
Upper Sind Frontier ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	.....	.....	.....	.....	.....	.....	
Total Charges for the year 1916-1917.	24,751 11 1	1,572 15 0	982 0 0	3,394 6 3	.....	30,701 0 4	
Total for 1915-1916 ...	28,074 0 5	5,699 9 1	897 8 0	2,688 9 3	.....	37,359 10 9	

(a) Total expenditure of the combined Salt, Excise and Opium Department in Sind ... Rs. 2,63,138-5-2.
(b) Portion (⅔) debitable to 5—Salt ... ... Rs. 1,50,364-12-1.
(c) Portion (⅓) debitable to 7—Excise ... ... Rs. 1,12,773-9-1.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

Karáchi, 17th July 1917.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
	Manufacture of Liquor. Number of				Vend of Liquor and Drugs. Number of Wholesale Licenses for sale of						
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and Molasses spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirits.	Rectified spirits.	Country spirits.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
Karáchi ..	...	...	...	...	26	27	6	...	...	...	4
Hyderabad ...	...	...	1	...	...	11	1	...	...	...	3
Nawábsháh ...	...	...	...	...	...	1	...	...	...	...	...
Lárkána ...	...	...	...	...	...	1	...	...	...	...	4
Sukkur ...	...	...	...	...	...	8	1	...	...	...	7
Thar Párkar ..	...	...	...	...	...	...	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	...	1	...	...	...	...	1
Total ...	...	...	1	...	26	49	8	...	...	...	20
Total for 1915-1916 ...	...	...	1	...	26	47	9	...	...	...	23

1	13	14	15	16	17	18	19	20	21	22	23	24
	Vend of Liquor and Drugs—*continued.*											
	Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.					Number of Shops Licensed to sell by Retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India. Retail Off.	European liquors imported or manufactured in India. Retail On.	Country Spirit.	Country fermented liquor (toddy). Toddy shop licenses.	Opium and its preparations. Raw Opium.	Opium and its preparations. For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bháng, Gánja, etc.).	Remarks.
Karáchi ...	(*c*)8	6	1	...	78	(*d*)22	5	49	2	22	(*b*)28	(*a*)60	
Hyderabad ...	...	...	1	...	1	(*e*)10	2	46	...	45	(*f*)16	(*g*)57	
Nawábsháh ..	...	...	1	...	...	2	...	21	...	29	3	(*h*)44	
Lárkána ...	...	...	1	...	...	2	...	29	...	26	7	(*i*)65	
Sukkur ...	...	...	3	...	1	5	(*j*)2	36	...	37	13	(*k*)70	
Thar Párkar ...	...	...	...	...	...	2	...	13	...	36	...	23	
Upper Sind Frontier.	...	...	...	...	...	1	...	13	...	9	2	(*l*)14	
Total ...	8	6	7	...	80	44	9	207	2	204	69	333	
Total for 1915-1916	11	6	7	...	63	41	9	215	4	207	69	343	

(*a*) Includes 28 licenses for cocaine, 9 shops for medicated wines, 9 shops for bháng and gánja only, and the rest for bhang, charas and gánja.
(*b*) Represents Morphia licenses.
(*c*) Includes 2 canteen licenses.
(*d*) Includes 5 retail "off" licenses held together with Railway Refreshment Room licenses, and 2 licenses for the sale of malt liquors only.
(*e*. Includes 2 canteen licenses.
(*f*) Morphia.
(*g*) Includes 9 for cocaine & 1 for medicated wines.
(*h*) Includes 3 for cocaine.
(*i*) Includes 2 for cocaine.
(*j*) Beer licenses.
(*k*) Includes 13 for cocaine.
(*l*) Includes 1 for cocaine.

NOTE.—When one license covers the sale of more than one kind of liquor or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for Remarks.

H. Mc. M. SMITH,

Karáchi, 17th July 1917. Acting Assistant Commissioner of Salt, Excise and Opium in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of ( ) ° Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 40° U. P.	At strength of 15° U. P.	At strength of 40° U. P.	At strength of 15° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.		Gals.	Gals.	Gals.	Gals.
Karáchi	...	...	...	...	...	...	...	...	...	...	44,112	6,186	328	56,042
Hyderabad	...	...	...	...	...	...	...	...	...	...	5,463	542	758	54,423
Nawábsháh	...	...	...	...	...	...	...	...	...	...	.....	.....	46	17,415
Lárkána	...	...	...	...	...	...	...	...	...	...	.....	.....	800	28,461
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	1,065	32,701
Thar Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	93	9,056
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	.....	.....	55	9,353
Total for 1916-1917 ...	...	...	...	...	...	...	...	...	...	...	49,575	6,728	2,645	2,07,474
Total for 1915-1916 ...	...	...	...	...	...	...	...	...	...	...	33,389	5,391	1,767	2,11,849

1	16	17		18	19	20	21			22
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued*			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12 to 15.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale; that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhâng.	Gánja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	79,558			1,899			3,802	314	2,041	
Hyderabad	50,454			2,078			18,564	470	Closed.	
Nawábsháh	14,830	15° U. P.	5 4 0	721			14,544	47	1,543	
Lárkána	24,372	40° U. P.	3 8 0	1,099	35	45	32,425	6	1,114	
Sukkur	28,437			1,468			35,623	90	1,100	
Thar Párkar	7,754			1,357			3,258	262	...	
Upper Sind Frontier	7,983			272			3,501	2	367	
Total for 1916-1917 ...	2,13,388	.....	...	8,894	35	45	1,11,717	1,191	6,165	
Total for 1915-1916 ...	2,16,557	.....	...	9,120	30	40	1,12,226	979	7,316	

Karáchi, 17th July 1917.

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 19 of Form 3.	Country Fermented Liquors, column 20 of Form 3.
Karáchi ...	112,201	396,334	13,186	521,721	10,647	260,860
Hyderabad ...	162,130	447,483	2,426	612,039	13,305	...
Nawábsháh ...	95,363	351,261	1,854	448,478	21,353	...
Lárkána ...	...	...	...	660,879	22,789	...
Sukkur ...	155,031	414,671	4,211	573,913	15,942	...
Thar Párkar ...	...	...	...	433,398	33,338	...
Upper Sind Frontier.	26,516	235,969	522	263,007	20,231	...
Total ...	...	...	...	3,513,435	16,973	1,756,717
Total for 1915-1916 .	...	...	...	3,513,435	16,342	878,358

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of—*contd.* Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 23 of Form 1.	Remarks.
	Opium and its preparations, column 21 of Form 3.	Other Drugs, column 23 of Form 3 (other than medicated wines).	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi ...	23,715	10,230	11,347	1,459	2,249	14,950	
Hyderabad ...	13,601	10,929	6,464	1,411	699	8,387	
Nawábsháh ...	15,465	10,193	2,547	639	1,523	4,713	
Lárkána ...	25,418	10,167	2,648	683	1,797	5,047	
Sukkur ...	15,511	8,199	2,688	1,045	1,927	5,603	
Thar Párkar ...	12,039	18,843	1,346	1,236	332	2,918	
Upper Sind Frontier.	29,223	18,786	2,205	406	805	3,419	
Total ...	17,223	10,878	4,405	1,026	1,404	6,763	
Total for 1915-1916.	16,973	10,551	4,306	990	1,446	6,652	

H. Mc. M. SMITH,
Acting Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1917.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1916-17.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department nor in the system of excise administration of the Settlement of Aden. The work of the Excise Department at Perim is carried out by the local Police under the Assistant Resident, Perim. The principal sources of revenue are detailed in the tabular statement given below.

II.—Financial Result of the Year's Administration.

2. In the subjoined statements the realizations and the expenditure of the year under report are contrasted with those of the previous year:—

Receipts.

Items.	Aden.		Perim.		Total.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	99,868	1,16,475	3,185	3,557	1,03,053	1,20,032
2. License fees for the sale of imported foreign liquors.	8,938	9,516	299	411	9,237	9,927
3. Still-head duty on Country liquor ...	25,250	33,173	...	...	25,250	33,173
4. License fees for the manufacture and sale of country liquor.	400	200	...	...	400	200
5. Duty on intoxicating drugs ...	1,200	2,800	...	...	1,200	2,800
6. License fees for the manufacture and sale of intoxicating drugs.	1,000	1,300	...	...	1,000	1,300
7. Miscellaneous ...	1,989	2,624	...	...	1,989	2,624
Total ...	1,38,645	1,66,088	3,484	3,968	1,42,129	1,70,056

Expenditure.

Items.	Amounts.	
	1915-16.	1916-17.
	Rs.	Rs.
Establishment	10,668	10,804
Contract Contingencies	841	815
Total ...	11,509	11,619

The total A'bkári revenue amounted to Rs. 1,70,056 against Rs. 1,42,129 in the previous year, showing an increase of Rs. 27,927. The issue from bond of beer and other fermented liquors for local consumption is 96,588 gallons, which is 8,682 gallons below the average of the preceding four years. On the other hand, the issue of spirit, other sorts, is 12,219 gallons, which is 2,360 gallons above the average of the preceding four years. The increased duty on spirits, etc., accounts for the rise in revenue. The increase of revenue from country liquor is due to increase in consumption, the sales for 1916-17 being 13,275 gallons 50° U. P., which is 3,531 gallons 50° U. P. above the average for the preceding four years.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of Foreign liquors at Aden and one at Perim were issued during the year against the same number in the year before. Six special licenses for the sale of Foreign liquors at the Regimental Canteens at Aden were also issued during the year under report.

The details of the quantities of imported Foreign wines, liquors and spirits passed for consumption in Aden and Perim during the year 1916-17 are contrasted with those of the previous year in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.	Increase.	Decrease	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Ale, beer, porter, cider, and other fermented liquors.	106,930	94,664	1,210	1,924	108,140	96,588	...	12,266	714	...
2. Spirit, which has been rendered unfit for human consumption.	640	460	...	...	640	460	...	180	...	...
3. Perfumed spirits	...	94	...	...	...	94	94	...	...	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	423	204	...	...	423	204	...	219	...	...
5. All other sorts of spirit ...	10,177	11,815	431	404	10,908	12,219	1,338	...	...	27
6. Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	234	151	...	...	234	151	...	83	..	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	3,800	3,533	43	76	3,843	3,609	...	267	33	...
Total Gallons ...	122,504	110,921	1,684	2,404	124,188	113,325	1,432	13,015	747	27

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under report and the previous year is contrasted in the following tabular statement:—

Items.	1915-16.	1916-17.
	Gallons.	Gallons.
Date liquor (50° U. P.)	10,100	13,050
Date liquor (25° U. P.)	.....	150
Total in terms of 50° U. P. ...	10,100	13,275

V.—Intoxicating Drugs.

5. The details of the consumption of intoxicating drugs other than opium in the Settlement of Aden for the year 1916-17 and for the previous year are as under:—

District.	Ganja.				Bhang.			
	1915-16.		1916-17.		1915-16.		1916-17.	
	Seers.	Tolas.	Seers.	Tolas.	Seers.	Tolas.	Seers.	Tolas.
Aden and Sheikh Othman ...	108	24	167	20	2	48	2	15
Perim	.....		.....		.....		.....	

VI.—Opium.

6. Seventy-three seers and 23 tolas of excise opium were sold during the year against 138 seers in the year before. The total realizations are shown below along with those of 1915-16:—

Items.	1915-16.	1916-17.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Opium	3,900	2,730	.....	1,170
License fee for Opium Farm ...	1,600	800	.....	800
Total ...	5,500	3,530	.....	1,970

With effect from 1st April 1916, the rates at which opium is issued from the Government Depôt at Aden have been raised from Rs. 30 to Rs. 35 per seer—

vide Government Resolution in the Revenue Department No. 2556—157 Confl., dated 7th March 1916.

The increase in the consumption of Ganja is due to influx of Indian Railway employees and troops, while the consumption of opium is much above the average for the same reasons but below that of the year previous owing to the departure from the Station of H. M. Auxiliary Cruisers that had Chinese crews on board.

VII.—Incidence of Taxation.

7. The incidence of A'bkári taxation per head of population for the official year 1916-17 is contrasted in the following statement with that of the year previous :—

Place.	Population as per Census of 1911.	1915-16.		1916-17.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	44,866	1,38,645	3 1 5	1,66,088	3 11 3
Perim	1,299	3,484	2 10 11	3,968	3 0 10
Total ...	46,165	1,42,129	.....	1,70,056	.....

VIII.—Offences.

8. During the year under review no offence against A'bkári law was detected.

IX.—Staff.

9. Major W. M. P. Wood was in charge of the office of Collector of A'bkári, Aden, up to 13th June 1916, Major H. S. Strong from 14th June to 6th August 1916, and again from 13th February to 31st March 1917. From 7th August 1916 to 12th February 1917, during Major Strong's absence on leave, Major W. M. P. Wood was in charge of the Collector's office.

Inspector Vogel and the Staff have performed their duties to the entire satisfaction of the Collector.

B. R. REILLY, Major,
Collector of A'bkári, Aden.

No. A—4831.

Aden Residency,
The 23rd October 1917.

Forwarded, with compliments, to the Chief Secretary to Government, Revenue Department, Bombay.

W. M. P. WOOD, Lieut.-Colonel,
for Political Resident, Aden.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1916-17.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 5485.

Bombay Castle, 9th May 1918.

Memorandum from the Commissioner in Sind No. Exc.—455 dated 19th September 1917—Submitting, with his review, the Report of the Assistant Commissioner of Salt, Excise and Opium in Sind on the Administration of the Excise Department (Abkari and Opium) in the Province of Sind for the financial year 1916-17.

Government memorandum* No. 11632 dated 28th September 1917 to the Political Resident, Aden.

Letter from the Commissioner of Customs, Salt and Excise C. R. No. 1293 dated 6th October 1917—Submitting the Report on the Administration of the Excise Department (Abkari and Opium)in the Presidency proper for the financial year 1916-17.

Letter* from the Commissioner of Customs, Salt and Excise C. R. No. 1293 dated 18th October 1917.

Memorandum from the Political Resident, Aden, No. A.—4831 dated 23rd October 1917—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1916-17 prepared by the Collector of Abkari, Aden.

Government memorandum* No. 13408 dated 8th November 1917 to the Commissioner in Sind.

Government memorandum* No. 15479 dated 24th December 1917 to the Commissioner of Customs, Salt and Excise.

RESOLUTION.—The report affords evidence of continued progress on the lines laid down in accordance with the general principles on which the excise policy of Government is based. There has thus been an almost universal enhancement of the duty rate on country spirit of the higher strength; special increases of the duty rate on both strong and weak country spirit were introduced in certain areas where an abnormal rise in consumption had previously been observed; the experiment of restricting the sales at certain licensed shops exclusively to liquor of the lowest strength has been extended in scope, while the policy of gradually lowering the strength of the liquor at other shops has been adhered to; further reductions in the number of shops licensed for the sale of country spirit have been effected. Other changes which have occurred within the year under review are in accordance with decisions based on considerations of excise efficiency and expediency. The old district monopoly system, which has been definitely condemned and which survived only in the Ratnágiri District and parts of Thána and Kolába, made its final exit at the end of the year, giving way to the contract-supply and separate-shop system, which, with the exception of a small tract in West Khándesh where for special reason the outstill system has been maintained, now prevails over the whole of the Bombay Presidency. Similarly, the year under review witnessed the final abandonment of toddy as a base for the manufacture of country spirit in this Presidency, the three surviving toddy spirit distilleries in the Ratnágiri and Kolába Districts being shut down at the close of the year. The considerations underlying this change were the desirability of encouraging the consumption of pure toddy as distinct from spirit distilled from that article, and the superior purity of mhowra-distilled in comparison with toddy-distilled spirit.

2. Turning to the actual results of the year under review, the most notable feature is the great increase in the consumption of country spirit a-

*Not printed.

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compared with that of the preceding year. The aggregate sales advanced by 3,30,086 proof gallons over those of the previous year, and were in excess by 1,17,676 proof gallons over the average of the preceding five years, figures which represent percentages of 15·1 and 4·9 respectively. The following table exhibits the figures of consumption of country spirit and the realizations therefrom for the districts of the Presidency proper including the City of Bombay for the past five years and the year under review :—

Year.	Consumption in proof gallons.	Rate per head of population in drams.	Receipts.
			Rs.
1911-12 ...	25,54,588	7·6	1,35,21,326
1912-13 ...	24,58,950	7·3	1,40,66,874
1913-14 ...	24,56,582	7·3	1,45,28,633
1914-15 ...	23,41,480	7·0	1,43,87,888
1915-16 ...	21,87,387	6·5	1,44,41,905
1916-17 ...	25,17,473	7·5	1,69,94,686

3. The Commissioner's report, while instancing various contributory causes of the increase in consumption above noted, rightly points to the generally favourable agricultural season and the high wages earned by the industrial classes as the dominant factors in the situation which led up to this result. It is indeed axiomatic that the fluctuations in the consumption of country spirit closely reflect the varying degrees of the general prosperity of the community, and that, compared with this major factor, other circumstances and influences produce only a comparatively inappreciable or a very restricted effect on the general results attained in any given period.

The increase of consumption over the previous year's figures is general throughout the districts of the Presidency proper and is apparent both in rural areas and in urban centres. It was most marked, amounting to 46 and 36 per cent. respectively, in the West and East Khándesh Districts, where the greatest decrease had taken place in the preceding quinquennium. Poona, Ahmednagar, Sholápur and Násik follow with increases of about 20 per cent., while Belgaum, Bombay City, Panch Mahâls, Kaira and Kolába show increases ranging from 17 down to 11 per cent. At the same time, it is important to note that the present fluctuation is in part a reaction from the considerably reduced consumption of the preceding year. A comparison with the average figures of the previous five years, which affords a truer index of its extent, shows that in seven areas only, namely, Kaira, Poona, Sholápur, Ahmednagar, Bombay City, West Khándesh and Ahmedabad, has there been an excess over the average of more than ten per cent. In three other districts, *viz.*, Násik, Panch Mahâls and Kolába, the excess is less than ten per cent., while the remaining ten districts show a consumption below the average. The case of Kaira, where the excess over the average attained the high percentage of 46, is exceptional, inasmuch as the quinquennial average is unduly lowered by the prevalence in the past of illicit consumption. The effect of the vigorous measures now being taken to check illicit practices may be expected, other things being equal, to result in a steady rise in the recorded figures of consumption for that district. The general results of the year under the head of country spirits indicate the existence of a considerable margin for enhanced taxation in the shape of still-head duty, and afford ample justification for the further increases in the duty which Government have since sanctioned.

4. The year witnessed a further development of the policy of affording increased facilities for the consumption of spirit of the weaker strength in preference to the stronger liquor. The number of shops licensed exclusively for the sale of the former was increased by 49 to 471 out of a total of 1,672 mofussil shops. The movement is chiefly in evidence in the Násik and East Khándesh Districts, where the numbers of such shops were 78 and 64 respect-

ively. On the same principle, the stronger grade liquor sold in all shops in the Ahmednagar, Poona, Sátára and Sholápur Districts continued to be sold at the reduced strength of 30° U. P. The following statement contrasts the sales of the stronger and weaker grades of spirit during the year under review and the preceding year:—

Year.	Strong.		Weak.	
	25° U.P.	30° U.P.	40° U.P.	60° U.P.
	Gallons.	Gallons.	Gallons.	Gallons.
1915-16 ...	1,644,882	285,890	28,172	2,107,556
1916-17 ...	1,770,449	315,046	36,880	2,684,730

The total consumption of the stronger liquor rose from 1,930,772 gallons to 2,085,495 gallons, whereas the consumption of the weaker liquor advanced from 2,135,728 to 2,721,610 gallons. There was thus an increase of only 8 per cent. in the consumption of the former, whereas the consumption of the latter rose by 27·4 per cent. These results show that the measures having for their object the gradual weaning of the public taste from the more potent form of spirits are obtaining some measure of success. In Ahmedabad and Ratnágiri alone was there an actual decline in the sales of the weaker liquor combined with an increase in respect of the stronger, but special circumstances are accountable for these exceptions.

5. Throughout the whole of the mofussil with the exception of the Ratnágiri District, Kánara (below-ghat), a portion of the Kaira District and certain other minor areas, the still-head duty was raised during the year by three annas a gallon on the 25° and 30° U. P spirit. In Bombay City there was an increase of two annas a gallon on the stronger spirit and one anna a gallon on the weaker. The first-named enhancement of duty was accompanied by no corresponding increase in the maximum selling price, so that the margin between the duty and the selling price was *pro tanto* reduced. The result was that while the receipts from still-head duty, owing to both the increase in consumption and the higher rate, rose by 17·8 per cent. from Rs. 130½ lakhs to Rs. 154 lakhs, the aggregate license fees imposed on the mofussil shops fell from Rs. 12·1 lakhs to Rs. 10 lakhs. In Bombay City owing to there being no maximum selling prices, the same cause did not operate, and the total license fees demanded rose from Rs. 7 to Rs. 8½ lakhs, the increase being due to a further rise of four annas per gallon of 25° U. P. liquor in the scale of fees over and above the rise of two annas introduced during the previous year.

In view of the recent abandonment of the fixed license fee system in favour of the disposal of licenses by auction sale and the large increase in license fees which has resulted therefrom, it is of interest to note that out of the total realizations in the year under review from the sale of country spirit still-head duty represented 87·5 per cent. and license fees only 12·5 per cent.

6. There was a net reduction of 26 licensed shops during the year as against a reduction of two in the previous year. Seven shops, of which five in the Kolába District, were permanently closed in consultation with the local advisory committees; while 40 shops, of which 20 had been temporarily closed in the previous year, were similarly dealt with on the independent recommendations of the Collectors. In the Ahmedabad District three new shops were opened as a precautionary measure against illicit consumption, while four shops, two in the Ahmedabad District and one each in the Panch Mahráls and Bombay City, which had been temporarily closed, were re-opened. Six shops remained un-opened owing to the absence of licensees.

The establishment of Advisory Committees was sanctioned for all the tálukas of the East Khándesh District, and the only districts of the Presidency proper now remaining in which these bodies have not been constituted

are Kaira and Kánara, where the conditions are such as to render their introduction inadvisable. The existing committees met or were consulted on 32 occasions during the year as against 22 in the previous year. It is satisfactory to note that all the 30 recommendations emanating from the committees were carried into effect either wholly or in part.

7. Government note with satisfaction the smooth working of the arrangement concluded towards the close of the previous year with Baroda and certain other Native States for the equalization of the selling rates of country spirit on the border and the effect it has had in preventing the diversion of British custom to the neighbouring shops in State territory. The anticipation expressed in the Commissioner's previous report that it might be possible to make further progress on these lines has been realized to the extent that a somewhat similar understanding has been arrived at with the Kolhápur Darbar providing for the simultaneous reduction of the strength and enhancement of the selling price of the liquor sold in the shops within the State.

8. Perhaps the most noteworthy incident in connection with temperance movements is the submission to the authorities of a recommendation by a mass meeting of the Bombay mill operatives organized by the Social Service League which resulted in the entire closing of the country spirit shops in the City during two days of the Holi. In another direction also this association has rendered commendable service, namely, by making a beginning towards the provision of the means of healthy recreation for mill hands. In the mofussil, a movement initiated among the Bhils of the Broach District met with some initial success, but the results obtained were only ephemeral. A healthy sign, however, to which the Commissioner draws attention, is the continued spread of tea-drinking shops all over the country. As regards the teaching of temperance in schools, the special lessons on the subject have now been translated, but the opportunity of inserting them in the vernacular readers is still being awaited. In the case of the Anglo-vernacular schools, however, the subject is now being actually dealt with in the new science readers.

There was a slight increase of 7 per cent. in the number of convictions for drunkenness, the bulk of the increase being distributed between Bombay and Poona, where owing to the passage of large bodies of troops and followers somewhat exceptional conditions prevailed.

9. During the year the distilleries of the Presidency proper supplied and distributed 25 lakhs of proof gallons of country spirits, being an increase of 18 per cent. over the output of the previous year. Considering the difficulties caused by war conditions in the matter of coal supplies and rail transport, Government agree with the Commissioner in thinking that these results do credit to the enterprize and powers of organization shown by the distillery contractors.

10. The following figures contrast the results of the year under review in regard to the administration of the excise revenue from toddy with those of the previous five years :—

Year.	Number of licenses.	Number of trees licensed to be tapped in all districts except Bombay City.	Quantity of toddy consumed (exclusive of the consumption for Bom ay City).	Total revenue.
			Gallons.	Rs.
1911-12	19,322	3,09,013	72,39,649	19,87,427
1912-13	19,301	3,02,938	75,33,394	19,96,155
1913-14	19,570	3,25,404	89,39,403	20,63,229
1914-15	18,224	3,46,017	89,02,554	20,86,917
1915-16	22,450	3,47,160	97,69,155	21,57,901
1916-17	22,331	3,66,928	101,86,992	22,06,739

The number of trees licensed for tapping has increased appreciably, and these figures afford on the whole a surer indication of the extent of the consumption of raw toddy than do the figures of actual consumption as given by the licensees, which, as the report observes, are generally unreliable. About half of the increase in the number of trees tapped occurred in the Deccan and

the Southern Maráṭha Country, the balance being almost entirely confined to the Surat and Thána Districts. The decline in the total number of licenses is due to a considerable reduction in that of domestic consumption licenses, which, however, was partly counterbalanced by an increase in tree-foot booth licenses. It is noteworthy that the increase in the number of trees licensed for tapping was attended by a falling off of Rs. 7,568 in the tree-tax receipts, and that, on the other hand, the decrease in the number of licenses issued has been followed by an increase of some Rs. 56,000 in the receipts from license fees. The explanation of these somewhat paradoxical results is that owing to the substitution, already referred to, of mhowra for toddy spirit, there was a considerable reduction in the number of trees tapped in the Ratnágiri and Kánara Districts for distillation, on which the tax is comparatively high, while, as regards license fees, the increased prices obtained in certain cases where the licenses are put up to auction combined with the displacement of domestic consumption licenses by the more remunerative tree-foot booth licenses had the effect of raising the revenue from this source.

The table given in paragraph 34 of the Commissioner's report, in which the fluctuations in the consumption of toddy and country spirit respectively in the principal toddy consuming areas are contrasted, is instructive as showing an almost universal divergence of tendency in the consumption of these two beverages. Thus percentage increases under country spirit such as 17·1 in Belgaum, 9·3 in Kánara, 20·7 in Sholápur and 23·6 in Poona, are accompanied in the case of toddy consumption either by decreases of 14·3 and 22·7 or by entirely disproportionate increases of ·9 and 3·6 respectively. In the case of Surat only, where increases under both heads of 7·8 and 4·9 respectively are recorded, is the movement of fluctuation approximately parallel. Curiously enough, in Thána the divergent tendency is reversed, the increase under toddy (23·8 per cent.) having greatly outstripped that under country spirit (6 per cent.). A prosperous season and a high standard of wages evidently exercise a much more stimulative effect on the consumption of country spirit than on that of toddy, and it is probable that a considerable section of the public in the toddy consuming areas resorts to the latter beverage only when it cannot afford to indulge in country spirits.

11. With regard to the head of foreign liquors and Indian liquors excised at tariff rates, it is observed that the impetus which war conditions, resulting in a diminution of imports from abroad, have given to the indigenous manufacture of liquors, spirits of wine, rectified spirits, etc., has by no means exhausted itself. Following on an increase in the previous year of 71 per cent., a further increase of 38·5 per cent. is now reported in the excise revenue from spirits manufactured at Ahmedabad and Baroda, while imports from the latter place and from Cawnpore and Shahjehanpur of liquors described as brandy, whisky and rum account for an increase of 116 per cent. in the excise duty leviable under this head. Within two years the duty paid on Indian liquors, etc., excised at tariff rates has risen from Rs. 93,000 to Rs. 4,22,000, an increase of 354 per cent. While the importations and sales of foreign liquors still continue to be far below the pre-war standard, there has been a certain revival in the trade under this head, due partly to the increased importations of bottled beer from Japan and partly to the presence of troops in military stations and the demands made by the military hospitals.

The manufacture of rectified spirit in Ahmedabad has undergone considerable further development, the total output of the year having risen from 24,650 to 30,934 proof gallons. With a view to the encouragement of the indigenous industry, the excise duty on denatured spirit manufactured in India for commercial purposes was abolished altogether with effect from the 15th January 1917.

12. The consumption during the past three years of the principal intoxicating drugs is compared below :—

Year.	Ganja.	Bhang.	Charas.
	Sers.	Sers.	Sers.
1914-15	49,593	6,659	3,817
1915-16	43,757	7,341	4,728
1916-17	44,485	7,309	7,302

There has been a slight increase during the year under review in the case of ganja, and a very large one in the case of charas. The latter increase, which is partly attributable to the presence in large numbers of Indian troops from Northern India, is particularly to be deplored, as the drug in question is of a pre-eminently pernicious character. It is to be hoped that the heavy increase in duty from Rs. 20 to Rs. 30 per ser, combined with the reduction of the limit of licit possession from three tolas to one tola, will have the effect of restricting its consumption. So far as the Presidency proper is concerned its sale is now licensed only in Bombay City and Ahmedabad. If its consumption continues to extend, the question of taking further measures for its suppression will have to be considered.

The experiment of growing ganja under more stable conditions, *i.e.*, as an irrigated cold-weather crop, instead of as a monsoon crop, is being tried. The cultivation of hemp in the Sátára District has been discontinued, and is now permitted only in the Nagar Táluka of the Ahmednagar District.

13. In consequence of the opening up of new sources of supply in Japan and Italy in substitution of those originally existing in Austria and Germany, the licit imports of cocaine, which had declined considerably, have increased again very largely. For the same reason apparently, there was for a short period during the year a marked recrudescence of the illicit traffic in the drug. But the vigorous action taken by the special preventive force, resulting in the detection of 314 cases, is reported for the time being to have almost entirely extirpated the evil. The hands of the excise authorities in dealing with the latter have been much strengthened by the passing into law of certain additions to the Abkari Act which penalize the keeping or letting of premises for a cocaine offence and admit of the demand of security from any person convicted of such an offence.

14. The enhancement from Rs. 40 to Rs. 45 per ser of the maximum retail selling price of opium, although it has not actually prevented an increase in the total sales of the drug, which increased by 617 sers or 1·3 per cent., had nevertheless the effect of checking the rate of increase which in the two preceding years had been as high as 6·8 and 10·3 per cent. respectively. But for the continued passage through Bombay of large bodies of Indian troops and the presence there of many Chinese workmen and sailors, there would in all probability have been a net decline in sales. As regards the mofussil, the enhancement of the retail price appears to be accountable for considerable reductions of consumption in Ahmedabad, Broach and Násik, but in the Panch Maháls, where special efforts were made to prevent the smuggling operations which have in the past kept the licit cosumption low, and in Sholápur and East Khándesh where the sales were stimulated by the high prices ruling in the adjacent Hyderabad State, the consumption increased considerably. The same was the case in the Kaira District, where an unusually prosperous year is reported to have been the cause.

15. Excluding cocaine cases, which, as already indicated, were unusually numerous this year, the total number of offences against the abkari and opium laws was almost identical with that recorded for the previous year. The bulk of the offences under the Abkari Act relate to liquor, and here also the figures of the previous year are virtually unchanged. The considerable increase of cases of illicit distillation detected in the Kaira and Thána Districts, both of which enjoy an unenviable notoriety for this class of offences, is a satisfactory indication of greater vigilance and activity on the part of the local excise staff With the extension to the former district of the provisions of section 18-B of the Abkari Act relating to the possession of mhowra flowers, the department will be in a better position to cope with such illicit practices.

The high percentage of convictions obtained, *viz.*, 96 in abkari cases and 93 in opium cases, is creditable to the officers concerned.

16. In contrast to the record of the Presidency proper, there was a decline in Sind, amounting to 7·8 per cent., in the consumption of country spirits as measured in proof gallons. This decline, which is common to all districts in the Province excepting Karachi, is explained by the reduction from 10° to 15° U.P. in the strength of the stronger liquor, the enhancement of the

still-head duty by four annas per gallon, the temporary dislocation of the goods traffic on the railway, and the evacuation of towns on account of plague. The reduction in the strength of the stronger liquor is a change of some importance in view of the fact that in the case of the Kotri spirit, which alone is consumed by the indigenous population of Sind, the sales of the stronger liquor represent as much as 98·7 per cent. of the total consumption. The still-head duty imposed on the liquor of the now reduced strength was the same as that previously in force, with the addition of the new enhancement of four annas per gallon. The diminished consumption has thus led to no loss of revenue, and, with the increase in license fees, there has been a net increase in realizations from country spirits of nearly Rs. 44,000. The only other points in the Sind report calling for notice are the further reduction in the consumption of charas consequent on the closure of 12 additional shops, the increased realizations from opium, the raising of the issue rate having exercised no appreciable effect on the volume of sales, and a further considerable decline in the consumption of foreign liquor due to causes similar to those operating in the Presidency proper.

17. The Aden report contains no features calling for special comment.

18. The gross excise revenue of the year for the whole of the Bombay Presidency, including Sind and Aden, amounted to Rs. 2,60,83,738, or Rs. 32,37,512 in excess of the gross revenue of the preceding year. The net revenue amounted to Rs. 2,50,57,270, being an advance of Rs. 33,23,340 on the previous year's total. Thus while the gross revenue increased by 14·2 per cent., the net revenue exceeded the previous year's figures by 15·3 per cent., the expenditure not having increased *pari passu* with the receipts.

19. The year under review marks the close of the period during which the excise and salt revenues continued to be administered by two entirely separate services. Government concur in the Commissioner's anticipation that the greater powers of personal control over the excise staff with which the amalgamation of these services and the consequent creation of the appointments of Deputy Commissioners of Salt and Excise have invested him as head of the Department will tend to a general improvement in the standard of work and conduct prevailing among the subordinate staff of the Department. That there is need of such improvement has been made evident by the disclosures in connection with the conduct of certain excise officers serving in the Thána District. Government note with approval the special steps which the Commissioner is taking with this end in view. They are glad to observe the commendation which he bestows on the work of certain officers of the Department, notably Mr. S. D. Smith, Mr. McDonald and Mr. Grennan, and on the special services rendered by Mr. Sinclair and Rao Sahib Pandit in connection with the Thána enquiry. They also note with satisfaction the special mention which he makes of the assistance received in regard to excise matters from Messrs. Ghosal and Bharucha as Collectors of Kaira and Thána respectively. Finally they desire to record their appreciation of the zealousness and industry with which the Honourable Mr. Arthur has administered the Department committed to his charge during the year under review.

A. F. L. BRAYNE,
Under Secretary to Government.

G. R. No. 5485, R. D., dated 9th May 1918.

To

*The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
*The Commissioners of Divisions,
*The Political Resident, Aden,
*All Collectors, including the Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,

[*P. T. O.*

*With copies of the Reports.

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*The Collector of Bombay,
*The Collector of Customs, Bombay,
*The Deputy Commissioners of Salt and Excise, N., C. and S. Divisions,
*The Deputy Commissioner of Excise, Bombay Presidency,
*The Assistant Commissioner of Salt, Excise and Opium in Sind,
*The Collector of Abkari, Aden,
*The Collector of Abkari, Deesa,
*The Agent to the Governor, Káthiáwár,
*All Political Agents excepting those who are Collectors of districts,
*The Accountant General,
*The Director of Public Instruction,
*The Political Department of the Secretariat,
*The Judicial Department of the Secretariat,
*The Educational Department of the Secretariat,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
*The Private Secretary to His Excellency the Governor,
*The Editors' Tables,
The Editors of Newspapers,
The non-official members of the Legislative Council,
The Hon'ble Mr. S. R. Arthur, I.C.S.,
J. Ghosal, Esq., I.C.S.,
S. M. Bharucha, Esq.,
W. C. McDonald, Esq.,
R. L. Sinclair, Esq.,
S. D. Smith, Esq.,
E. W. Grennan, Esq.,
†The Government of India,
†The Under Secretary of State for India,

*With copies of the Reports.
†By letter.

No. of 1918.

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